

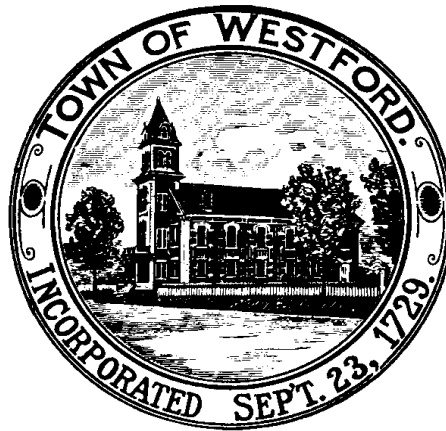
\$91,797,287

Westford Finance Committee

Report and Recommendations

2009 Annual Town Meeting Warrant

**Abbot Elementary School Gym
Saturday, May 9, 2009
10:00 a.m.**



This is your copy. Please bring it to Town Meeting.

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Westford FY2010 Finance Committee Report

Town Meeting Information

**SATURDAY, MAY 9, 2009
10:00 A.M.**

**ABBOT ELEMENTARY SCHOOL GYMNASIUM
25 Depot St.**

Why you should come:

Town Meeting is the legislative branch of Westford's government, and all registered voters may attend, speak and vote at our open town meeting. Town Meeting has two primary responsibilities: establishing an annual budget by voting to appropriate money for all town departments, and voting on the town's local statutes, called bylaws.

If you are a registered voter in Westford by April 15, 2009, you can, and should, participate in town meeting. Renters as well as property owners, if registered to vote, may attend and vote at town meeting. You must attend in person, however; no absentee voting is allowed. If you are not a registered voter, you are welcome to attend town meeting as an observer.

Adjourned Meeting:

If the meeting does not finish on Saturday, the adjourned session will be on Monday, May 11, 2009, at 7 pm in the Abbot School Gym.

Special arrangements or needs:

If you require special accommodations to participate in the meeting, please contact the Town Manager's Office at (978) 692-5500 at least 24 hours in advance.

Seniors:

Transportation for seniors is offered by the Council on Aging. Please call (978) 692-5523 to reserve a spot on the Road Runner to go to Town Meeting.

Lunch:

The Westford Lions will be cooking and selling lunch outside the Abbot School from noon - 1:30.

Basic Town Meeting Rules:

Free copies of the League of Women Voters of Westford's 18-page "A Guide to Town Meeting in Westford" are available at the Westford Town Clerk's office, Fletcher Library, and the League's web site, westford.com/lwv. "Town Meeting Time: A Handbook of Parliamentary Law" can be borrowed from the library. Ellen Harde, Town Moderator, has copies for sale for \$25.

Finance Committee

Westford's Finance Committee recommends the Town Manager's budget for FY10 to Annual Town Meeting. As you can read in this report, this year we are proposing an \$87,774,553 operating budget within a \$91,797,287 total budget. This budget funds our town – the people and services that protect us, educate our children, plow our roads, maintain our infrastructure, and keep Westford running on a daily basis (even in a massive ice storm!)

The Finance Committee produces this report to provide Westford residents and Town Meeting voters with recommendations and information on the financial issues facing Westford today. We have changed the format and content this year in order to provide additional analysis as well as the Finance Committee's rationale behind some of our recommendations. We hope it can be of assistance to you and welcome any constructive comments for use in future reports.

The Finance Committee thanks the Town and School administrations, departments, employees, boards, and committees for their cooperation and assistance during the past year. We would particularly like to thank Westford's Finance Director Suzanne Marchand, Finance & Budget Analyst Dan O'Donnell, and Town Manager Jodi Ross for their enormous assistance with this report and the entire budget process.

The Finance Committee members are appointed by the Town Moderator to advise the Town Meeting on expenditures. They are appointed for 3-year terms.

In the end, the voters of Westford have the final call on budget decisions. The Finance Committee encourages you to attend the Annual Town Meeting on May 9, 2009 and let your voice be heard.

Town of Westford Finance Committee (2008-09)

Ingrid Nilsson, Chair
Michael Princi, Vice-Chair
Rose O'Donnell, Clerk
Alicia Corvino
Jeanne Drula
Al Herget
Mark Kost
Tom Price

FY2010 TOWN OF WESTFORD BUDGET

Overview

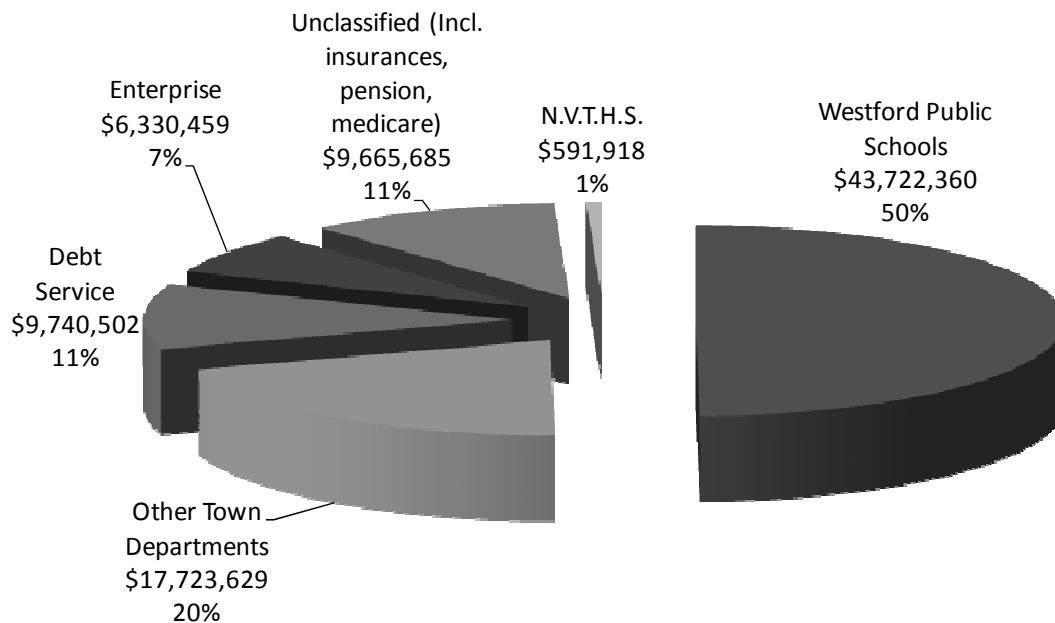
In these economic times, we can only expect further budgetary challenges, both personally and for our town. Our town has certain fixed budgetary obligations in order to provide us with the services we require and expect. Government is a service – providing us with education, protection, safety, health, and infrastructure to enrich our lives in Westford.

This year (FY2010) the Finance Committee recommends a \$91,797,287 budget. This is \$2.7 million less (-2.88%) than last year's \$94,514,916 budget.

FY2010 Recommended Budget

Operating budget	\$87,774,553
Capital budget	\$1,500,000
Other articles (Hwy Ch 90, Perchlorate, Stepinski well)	\$834,023
Other amounts to be raised (Abbot oil spill, Snow & Ice) - estimated	\$836,479
State & county cherry sheet charges (state/county charges for services to Westford) - estimated	\$377,232
Allowance for abatements	\$475,000
TOTAL FY2010 BUDGET	\$91,797,287

Fiscal 2010 Operating Budget

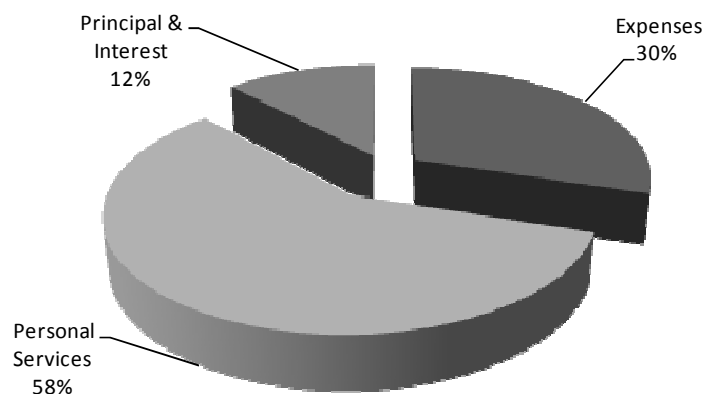


OPERATING BUDGET

The town operating budget is **\$87,774,553** for FY2010. 50% of the budget funds education. The next largest items are debt service and unclassified expenses, which include employee health insurance, pensions, Medicare, etc.; each of these makes up 11% of our budget.

	FY09 Budget	FY10 Recommended	\$ Change from last year	% Change from last year
GENERAL GOVERNMENT	4,797,536	3,814,055	(983,481)	-20.5%
PUBLIC SAFETY	7,058,448	7,213,641	155,192	2.2%
EDUCATION	43,371,387	44,314,278	942,891	2.2%
PUBLIC WORKS	4,518,742	4,177,656	(341,086)	-7.5%
HEALTH & HUMAN SERVICES	877,445	821,410	(56,035)	-6.4%
CULTURE & RECREATION	1,692,818	1,696,867	4,049	0.2%
DEBT SERVICE	9,713,777	9,740,502	26,725	0.3%
UNCLASSIFIED	9,851,362	9,665,685	(185,677)	-1.9%
COMMUNITY PRESERVATION FUND	788,269	789,369	1,100	0.1%
WATER ENTERPRISE FUND	3,185,619	3,424,152	238,533	7.5%
RECREATION ENTERPRISE FUND	1,274,042	1,249,852	(24,190)	-1.9%
AMBULANCE ENTERPRISE FUND	854,239	867,086	12,847	1.5%
TOTAL OPERATING BUDGET	87,983,684	87,774,553	(209,131)	-0.2%

**Expenditures in Operating Budget
FY2010**



EXPENSES

Collective bargaining obligations and government mandates continue to pressure our expenses. Health insurance and pension liabilities continue to grow across all departments.

Personnel

Our largest expense is personnel, comprising 58% of our total budget. The town employs 939 full-time people/equivalents. Our responsive town government and the high service levels we receive are direct results of the excellent people we employ in Westford.

Unlike other communities in the Commonwealth, we are fortunate this year not to be forced to have large lay-offs that would directly impact our services. Through attrition, reorganization, job-sharing, a hiring freeze, and reevaluation of departments, we have been able to realize some savings in personnel costs.

The Westford Public Schools budget's 2.3% increase is driven primarily by employee compensation obligations. The schools employ 713 people. A level-funded budget after contract obligations would have resulted in a 4.7% increase. The only new requests in the education budget are in the Special Education area (\$223,292), and these are mandated expenditures.

Operating Expenses

All departments made cuts in their operating expenses. Measures to reduce operating expenses include:

- Renegotiated health insurance savings
- Technology savings: \$80,000
- Highway savings: \$75,000
- Reduction of outside contractors
- Reduced gasoline and utility expenses
- Reduced expenses for revaluation and audit contracted services
- New Town Counsel to reduce legal expenses
- Non-essential spending freeze both in schools and town
- New bus transportation contract

Debt Service

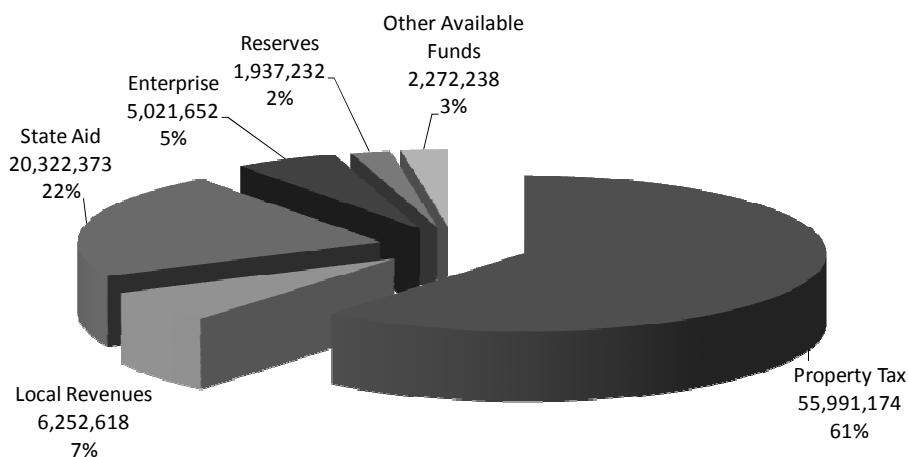
Currently Westford holds \$83.9 million in debt obligations that fund most of our large capital and infrastructural projects.

REVENUE AND AVAILABLE FUNDS**FY2010 Projected Revenue**

	FY2010 Revenue	Change from FY2009
Tax Revenue (property tax)	\$55,391,174	2.04%
New Growth	\$600,000	
State Aid	\$20,322,373	-4.1%
Local Revenue	\$6,252,618	-9.2%
Enterprise Revenue (Water, Ambulance & Recreation)	\$5,021,652	5.9%
Available Funds (State Highway funds, Debt Exclusion offsets, Overlay Surplus, Community Preservation funds, Wetland fees)	\$2,272,238	-46.4%
TOTAL FY2010 REVENUE	\$89,860,055	-2.11%
Free Cash (savings) applied to Balance Budget (to be applied at Fall Special Town Meeting)	\$1,937,232	-28.63%
TOTAL OUTLAY	\$91,797,287	-2.88%

This year we see the first decrease in state aid since 2004. Currently state aid for FY10 is expected to be cut \$852,346 (-4%) from last year. FY09 state aid was also cut mid-year by \$235,000. Other local revenue continues to drop (estimated to drop by \$630,000).

Currently 61% of our budget is paid by property taxes. Of these taxes, about 86% comes from residential property owners. Our local property tax revenue increases annually at 2.5%, in accordance to the legal limitations of Proposition 2½. The average single-family residential tax bill in FY09 was \$6,415. This is based on a median assessed value of \$459,100 at the FY09 residential tax rate of \$13.97 per thousand.

Estimated Revenue / Available Funds FY10

As we see reductions in both state aid and local revenue, we are exploring new revenue opportunities. The Permitting Department has developed new software that may have significant revenue possibilities in marketing to other towns. Various departments have implemented increased fees to cover the costs of the services provided. Westford continues to court new commercial development in appropriate areas to reduce the reliance on the residential property tax base.

Free Cash Used To Balance Budget

\$1,937,232 of Free Cash is estimated to be needed at the fall Special Town Meeting to balance the FY10 budget. Free Cash is our town's savings. Last year \$3,174,499 was used to balance the budget. This is a 39% reduction in use of Free Cash to balance the budget.

We will continue to work to reduce this reliance on savings to balance our budget. Our policy has been to maintain a minimum of 5% of the operating budget in reserves. The balance in reserves is a large factor in our bond rating (which guides interest rates on debt). At this time we project a free cash level of \$407,757 above minimum recommended reserves.

Capital

In recent years, we have seriously under-funded our capital needs. This year we will recommend almost \$1.5 million in capital spending. With the newly established Capital Planning Committee, we advocate deliberate, prioritized capital spending to properly maintain and prolong the infrastructure we have. Full detail of the proposed capital spending this year is on page 22.

Moving forward

Although this budget does not meet every need as identified by the town and schools, the Finance Committee believes that this budget will allow the town to continue to deliver high-level quality services. We will continue to balance our service needs with the fiscal reality we face today. Together with the Town Manager and all departments and boards, we will continue to seek avenues to increase efficiencies and save money, while still maintaining Westford's excellent educational and municipal services.

Departmental Notes

At the beginning of the budget process, Town Manager Jodi Ross directed departments to present budgets with 1% cuts after negotiated compensation increases. Utility costs and conference/meeting fees were absorbed by individual department budgets without additional funds. This increases clarity and transparency.

Department Detail – General Government

	FY08 Actual	FY09 Budget	FY10 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	1,832,808	2,109,677	2,155,515	45,838	2.17%
Expenses	1,421,832	1,645,317	1,227,679	(417,638)	(25.38%)
Other	324,013	1,042,542	430,861	(611,681)	(58.67%)
Total	3,578,653	4,797,536	3,814,055	(983,481)	(20.50%)

Changes

The General Government budget was reduced by 20.5% (\$983,481) with \$45,838 attributed to personnel costs increases and \$417,638 attributed to decreased expenses. Reorganization and position sharing as well reduced hours in several departments (including Assessor's, Accountant, Town Manager, and Tax Collector) account for the decreases in personal services. Expense reductions in Technology produced \$146,000 in savings, part of which came from tighter integration in Technology between schools and town.

GIS Technician/Inspector is allocated between the GIS and Permitting departments to properly reflect the sharing of the position; \$30,517 in GIS and \$30,517 in Permitting.

A reduction in the Finance Committee Reserve Fund Transfers and the removal of Utilities and Meeting and Conferences from the budget contribute to the expense reduction.

Remediation for the perchlorate contamination continues. \$229,000 was transferred from the Finance Committee Reserve fund to the Town Manager for this purpose.

Considerations

The shared positions and reduced hours should not have a material effect on level of service. Two other significant items were new contracts at lower costs for gasoline, electricity and natural gas.

Department Detail – Public Safety

	FY08 Actual	FY09 Budget	FY10 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	6,019,275	6,624,603	6,778,236	153,632	2.32%
Expenses	697,161	757,584	683,891	(73,693)	(9.73%)
Offset	(36,000)	(323,739)	(248,486)	75,253	(23.24%)
Total	6,680,436	7,058,448	7,213,641	155,192	2.20%

Changes

The public safety budget increased by 2.2% (\$155,192), primarily due to scheduled personal services increases of 2.32%. These increases were offset by reductions in overtime for the fire, ambulance, and police department, a reduction in training hours, and the elimination of the K9 unit. Additionally, the reduction of call fire fighters and their associated equipment expense provided some relief. One administrative position was cut from the police budget.

The Police Department was the recipient of a \$15,000 reserve fund transfer to provide funding for five officers to attend the police academy.

Considerations

The reductions for the public safety department were done with particular attention to the level of service. The tradeoffs in training hours and in services such as the K9 (Canine) unit were considered in light of the need for these services and the availability of alternatives. Previously the K9 (Canine) was paid for by a Community Policing grant.

The potential reduction of a police officer was also carefully deliberated. Initially the police presented a budget cutting three police officers; this was later reduced to one officer after restructuring the department to eliminate one administrative position. After final budget discussions, it was determined that it would not be in the best interest of the town to cut the officer, so the Police Department had no reduction in officers. The Town is already at minimal patrol levels and the town has funded the Police Academy costs for the officer.

Department Detail— Education

State law dictates that Town Meeting may vote only upon the total amount of the School Department's operating budget. Town Meeting can amend the total amount allocated to the School Department, but only the School Committee has the authority to direct how the funds will be spent.

	FY08 Actual	FY09 Budget	FY 10 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Westford Public Schools	41,010,245	42,739,355	43,722,360	983,005	2.30%
Nashoba Tech	653,797	632,032	591,918	(40,114)	(6.35%)
Total	41,664,042	43,371,387	44,314,278	942,891	2.17%

Westford Public Schools

Description	FY 2009 Budget	FY 2010 School Comm. Budget	\$ Increase (Decrease)	% Increase (Decrease)
School Committee	13,430	13,430	-	0.0
Superintendent	281,501	281,268	(233)	(0.1)
Assistant Superintendent	193,528	194,838	1,310	0.7
Business Office	362,334	378,091	15,757	4.3
Human Resources & Benefits	98,851	103,553	4,702	4.8
Compensation Reserve	-	258,818	258,818	
Legal Services	51,382	51,382	-	0.0
Swide Info Mgmt/ Technology	241,093	244,995	3,902	1.6
Curriculum Directors	370,423	282,992	(87,431)	(23.6)
School Leadership / Bldg Level	2,419,472	2,422,915	3,443	0.1
Non - Instructional Bldg Tech	7,100	14,450	7,350	103.5
Classroom Teachers	20,130,052	20,227,884	97,832	0.5
Teacher Specialists	3,024,107	3,230,381	206,274	6.8
Instr Coord / Team Leaders	200,058	281,347	81,289	40.6
Medical / Therapeutic Services	356,805	399,266	42,461	11.9
Teacher Substitutes	266,264	251,931	(14,333)	(5.4)
Instructional Assistants	1,762,847	1,788,366	25,519	1.4
Library / Media Center Salaries	623,938	646,595	22,657	3.6
Subs For Prof Development	35,000	35,000	-	0.0
Prof Development Expenses	474,123	479,474	5,351	1.1
Textbooks & Related	412,497	374,991	(37,506)	(9.1)
Library Instructional Material	72,605	74,229	1,624	2.2
Instructional Equipment	30,358	34,182	3,824	12.6
General Instructional Supplies	467,506	469,180	1,674	0.4
Other Instructional Services	49,361	49,361	-	0.0
Classroom Instructional Tech	57,810	71,415	13,605	23.5
Library Instructional Hardware	1,800	1,800	-	0.0

Westford FY2010 Finance Committee Report

Description	FY 2009 Budget	FY 2010 School Comm. Budget	\$ Increase (Decrease)	% Increase (Decrease)
Instructional Software	44,548	46,853	2,305	5.2
Guidance & Adjust Counselors	1,480,940	1,541,222	60,282	4.1
Testing & Assessment	26,199	31,291	5,092	19.4
Psychological Services	123,642	164,295	40,653	32.9
Health Services	523,993	538,862	14,869	2.8
Transportation	1,781,314	1,832,134	50,820	2.9
Athletics	444,104	449,633	5,529	1.2
Other Student Activities	156,861	171,124	14,263	9.1
Custodial Services	1,546,373	1,544,343	(2,030)	(0.1)
Heating Of Buildings	750,000	774,309	24,309	3.2
Utilities	1,042,600	1,166,041	123,441	11.8
Maintenance Of Grounds	53,600	53,600	-	0.0
Maintenance Of Buildings	877,029	878,799	1,770	0.2
Building Security	35,500	35,500	-	0.0
Maintenance Of Equipment	148,494	133,494	(15,000)	(10.1)
Networking/ Telecommunications	45,000	45,000	-	0.0
Technology Maintenance	245,162	243,975	(1,187)	(0.5)
Non - Employee Insurance	6,000	6,000	-	0.0
Lease Of Equipment	150,500	150,500	-	0.0
Lease Of Buildings	-	-	-	-
Civic Activities	4,000	4,000	-	0.0
Acquisition Of Equip (>\$5,000)	13,370	13,370	-	0.0
Tuitions	1,235,881	1,235,881	-	0.0
TOTAL	42,739,355	43,722,360	983,005	2.3%

Personal Services / Expenses

	FY 2009 Budget	% of Total	FY 2010 School Comm. Budget	% of Total	% Change from FY09
Personal Services	35,250,735	82.5	36,037,617	82.4	2.2%
Expenses	7,488,620	17.5	7,684,743	17.6	2.6%
Total	42,739,355	100.0	43,722,360	100.0	2.3%

Changes

The Westford Public Schools has an increase in appropriation from FY2009 to FY2010 of 2.3% (\$983,005). A primary component of this increase is the cost additional Special Education staff needs for FY2010, a requirement that falls under State mandate (\$223,292). Other major components include energy cost increases that are now carried in each department's budget, and negotiated compensation increases, which include an amount in reserve for FY2010 contracts that have not been settled as of this time.

Westford FY2010 Finance Committee Report

In September 2008, \$81,500 was transferred from the Finance Committee Reserve Fund for boiler replacements at Nabnasset School and Westford Academy.

Considerations

If all programs, personnel, and services were carried forward from FY2009, the school budget would have increased by 4.71% (\$2,017,204). To hold the increase to 2.3% and still be able to cover the costs of the additional staff required for Special Education, the department reduced existing personnel and services by \$798,372.

FY 2009 Final Budget		<u><u>\$42,739,355</u></u>
FY2010 Carry forward Budget (All personnel, programs, and services carried forward at 2010 rates)		\$44,756,559
Add: New Special Education Requests for FY 2010		
1.0 FTE PDD Teacher at Stony Brook	52,000	
0.5 FTE Integrated Preschool teacher	23,000	
1.0 FTE Integrated Preschool teacher assistant	13,292	
0.5 FTE Speech Pathologist	27,000	
2.0 FTE School Psychologists	<u>108,000</u>	
		\$223,292
Less: Net Reductions to Carry forward Budget		
Salary account reductions - estimate of retirement and turnover savings	350,000	
Decrease 2.0 FTE Elementary Classroom teachers	84,000	
Decrease 1.0 FTE Middle School Math teacher	71,000	
Decrease 0.8 High School Family-Consumer Science teacher and supplies	41,600	
Decrease 0.8 FTE High School French teacher	31,565	
Decrease 0.4 FTE High School German teacher	16,800	
Increase 0.2 FTE High School Spanish teacher	(10,435)	
Increase 0.2 FTE High School Science teacher	(10,436)	
Decrease in WA Textbook line items	31,306	
Additional offset of Gr. 3-5 Instrumental Music salaries to revolving account	11,900	
Elimination of middle school permanent substitutes	10,000	
Transportation savings from new 3-year contract	66,700	
Savings in copier maintenance contracts	15,000	
Additional offsets to Kindergarten Extended Day revolving account	<u>10,000</u>	
		(\$719,000)
Less: Additional offsets to non-general fund accounts		
Circuit Breaker	414,119	
School Choice	25,000	
Foundation Grant	<u>20,000</u>	
		(\$459,119)
Less: Reductions necessary to reach Town Manager budget		
Eliminate 1.0 Director of Educational Technology & Information Services	(89,464)	
Add: Salary adj to Director of Student Info, Admin Tech, and Data Mgmt	5,000	
Add: Increase to assessment expenses line item	<u>5,092</u>	
		(\$79,372)
FY 2010 Requested Appropriation		<u><u>\$43,722,360</u></u>

Nashoba Valley Technical High School

Westford's assessment for Nashoba Tech is down by 6.35% (\$40,114) from FY2009. This reduction is due to reallocation of costs based on the percentage of students from Westford.

Department Detail— Public Works

	FY08 Actual	FY09 Budget	FY 10 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	1,553,364	1,462,123	1,399,452	(62,671)	-4.29%
Expenses	2,106,567	1,726,168	1,402,353	(323,815)	-18.76%
Recycling Expenses	1,287,545	1,330,451	1,375,851	45,400	3.41%
Total	4,947,475	4,518,742	4,177,656	(341,086)	-7.55%

Changes

The Public Works budget was reduced by 7.55% with personal service reduced 4.29% (\$62,671) and expense reductions from snow and ice debris removal (added to the FY09 budget by a \$230,000 reserve fund transfer) and additional reductions due to lower fuel costs for gasoline and natural gas accounting for the rest. Additional savings were obtained from the elimination of an external consulting position. A new contract for solid waste removal will hold down the cost increases for this service and provide over \$200,000 in saving over the course of the next five years.

The Assistant Town Engineer and the Operations Administrator position from the Highway Department were left unfunded resulting in a \$121,887 reduction for the department.

Considerations

The December 2008 ice storm severely stressed numerous budgets, particularly the Public Works budget. Westford will receive some FEMA reimbursement for costs associated with the storm. An FY2009 reserve fund transfer of \$230,000 was approved to cover overtime and contracted services for the debris clean up from the December ice storm. FEMA will reimburse the town 75% of the costs associated with the clean-up. Estimated final cost to the town is \$32,000 after FEMA reimbursement.

Article 19, the proposed Waste Reduction Program, should also contribute to a decrease in solid waste disposal expenses.

Department Detail — Health and Human Services

	FY08 Actual	FY09 Budget	FY 10 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	716,357	714,686	658,391	(56,295)	-7.88%
Expenses	160,358	198,265	163,019	(35,246)	-17.78%
Offsets	(70,000)	(35,505)	0	35,505	-100.00%
Total	806,715	877,445	821,410	(56,035)	-6.39%

Changes

The Health and Human Services budget was reduced by 6.39% (\$56,035). Reductions in personnel costs of 7.88% (\$56,295) are due to elimination of one position at the Senior Center and transfer of Adult Supportive Day Care to Roudenbush, although there was some offset to the total savings due to scheduled increases in other positions. Several services provided are supported by multi-town grants and Medicaid reimbursement. \$10,000 was transferred from the FY2009 Finance Committee Reserve Fund to the Senior Center for utilities in April 2009.

Considerations

Based on the successful transfer of the Adult Supportive Day Care program to Roudenbush, the proposed budget will continue to provide the town with service with no concerns about a reduction in service levels.

Department Detail — Culture and Recreation:

	FY08 Actual	FY09 Budget	FY 10 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,478,406	1,549,377	1,503,708	(45,669)	-2.95%
Expenses	454,644	444,025	449,893	5,868	1.32%
Offset	(127,700)	(300,584)	(256,734)	43,850	-14.59%
Total	1,805,350	1,692,818	1,696,867	4,049	0.24%

Changes

Operationally, the Culture and Recreation budgets are essentially flat with a 0.24% increase (\$4,049) from FY2009. Several personnel, resources, and expenses are shared with the Recreation Enterprise from the Parks and Recreation departments and the Cemetery department. Expenditures are allocated across budgets in proportion to usage, with a 14.59% reduction in the offset for these shared services.

A creative restructuring of library staff and hours resulted in a savings of \$75,000 to the town.

Department Detail — Debt Service

	FY08 Actual	FY09 Budget	FY 10 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Exempt	8,812,210	8,892,576	8,017,059	(875,517)	-9.85%
Non-Exempt	1,009,722	815,923	774,743	(41,180)	-5.05%
Total	9,821,933	9,713,777	9,740,502	(25,725)	-0.3%

Debt Outstanding

LONG TERM DEBT EXEMPT	Year of Expiration	Principal Outstanding 6-30-09
Academy Const 040100	2010	1,550,000
Middle School Refin 93 Issue 090104	2011	1,415,000
Fire Station Supplemental 040103	2013	80,000
Bordeleau Land Acq 040103	2013	120,000
Senior Center Design 091608 (385k)	2013	385,000
Fire Station Const 121598	2014	525,000
Classroom Conv Day Abbot 121598	2014	275,000
Academy Refunding 2	2014	6,640,000
Highway Garage Const 2 061506	2016	560,000
Highway Garage A&E 040103	2018	450,000
Academy Refunding 1	2020	3,300,000
Elementary School Const 040103	2023	16,615,000
Middle School Const 040103	2023	15,830,000
Highway Garage Construction	2024	7,340,000
Total		55,085,000
Long Term Debt Non-Exempt		
Land Acq Hill Property 040100	2010	65,000
Modular Classrooms 040100	2010	190,000
Groton Road Water Main - Estimated	2011	70,000
Abbot Septic Town Ctr Ext 040103	2013	400,000
Roof Repairs Btmt Drew 101595	2014	50,000
School Bldg & Fac Repair(Abbot Windows)	2014	500,000
Abbot Septic Town Ctr Ext-Bond 2	2014	200,000
Modular Classrooms Refunding 1	2015	990,000
Sewer Extension 061506	2019	1,020,000
Title V	2020	44,565
Total		3,529,565

Department Detail — Unclassified

	FY08 Actual	FY09 Budget	FY 10 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance	5,521,480	6,480,592	6,500,000	19,408	0.30%
Other Insurance and Benefits	3,671,915	4,158,070	3,954,857	(203,213)	(4.89%)
Total	9,193,395	10,638,662	10,454,857	(183,805)	(1.73%)

Changes

The Employee Benefits and Insurance budget was reduced by 1.73% (183,805) primarily due to the extraordinarily small rate increase negotiated for employee health insurance.

Enterprise Funds:

Westford has three enterprise funds that provide goods or services to the public for a fee that contributes to the support of the entity.

- Water: established 1992 and all expenses are covered by the water-takers.
- Ambulance: established in 2004.
- Recreation: established in 2008.

Department Detail — Water Enterprise Fund

	FY08 Actual	FY09 Budget	FY 10 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	895,207	949,312	991,620	42,308	4.46%
Expenses	1,328,169	1,590,547	1,629,322	38,775	2.44%
Capital	851,951	645,760	803,210	157,450	24.38%
Total	3,075,327	3,185,619	3,424,152	238,533	7.49%

Changes

Unlike most departmental budgets that faced decreases or minimal increases, the Water Enterprise budget increased by 7.49%. Personal service increases (contractual wages and increased overtime) of 4.46% (\$42,308) were not absorbed within operating expenses. Expense increases were primarily due to the costs of water treatment chemicals (e.g., the cost of potassium hydroxide increased 300%).

The capital increase is for capital projects associated with the Stepinski well and the upgrade of the water main on Byrne Avenue. All other capital funds are for interest and principal on previous Water Department capital projects.

Considerations

All costs for this Enterprise are borne by the water takers; there is no subsidy and no impact on the property tax rate.

Department Detail— Ambulance Enterprise Fund

	FY08 Actual	FY09 Budget	FY 10 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	539,583	546,246	553,042	6,796	1.24%
Expenses	321,047	307,993	314,044	6,051	1.96%
Capital	0	0	0	0	NA
Total	860,630	854,239	867,086	12,847	1.50%

Changes

Ambulance Enterprise increased slightly due to scheduled wage increases. Training, overtime, and call EMTs were the primary expense drivers. The Ambulance Enterprise is not self-funding and will require a \$394,586 subsidy from the town.

Considerations

Some of the expense reductions for the Ambulance Enterprise include call EMT's, overtime, training, and uniforms. We believe these budget line items will have the least impact to the Ambulance Enterprise's function and level of service.

Department Detail — Recreation Enterprise Fund

	FY08 Actual	FY09 Budget	FY 10 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	0	888,193	945,754	57,561	6.48%
Expenses	0	385,849	304,098	(81,751)	-21.19%
Total	0	1,274,042	1,249,852	(24,190)	-1.90%

Changes

FY2010 will be the second full year that the Recreation Enterprise Fund is in operation. Some expenses are shared with the Parks and Cemetery departments and those shared costs are allocated appropriately across both budgets.

Considerations

Trends in the Recreation Enterprise are very positive and the Enterprise has some chance of breaking even as early as FY2010. In light of this possibility, we have been somewhat aggressive in lowering the budgeted subsidy for this Enterprise, from an original estimate of \$324,042 to \$199,852. In the event that revenue from summer programs is more than expected, free cash closed out on 6-30-09 can be applied at the Fall 2009 Special Town Meeting to reduce the subsidy.

Finance Committee Reserve Fund Transfers

Date	Transaction	Amount	Balance	Comment
05/10/08	Annual ATM/STM Appropriation	810,000.00	\$810,000.00	
09/04/08	WA-NAB Boiler Replacement	(81,500.00)	\$728,500.00	Replacement of 3 boilers
10/02/08	Conference & Travel Budget - Police	(15,000.00)	\$713,500.00	Police Academy for 5 officers
10/20/08	Article 1 FY09STM	500,000.00	\$1,213,500.00	\$150,000 for school bus fuel surcharge, \$150,000 for school utilities, \$120,000 town utilities, \$80,000 for boiler replacement
12/18/08	Town Manager - Perchlorate	(229,000.00)	\$984,500.00	Perchlorate Costs
04/02/09	Cameron Senior Center - Utilities	(10,000.00)	\$974,500.00	Heating Fuel
04/02/09	Debris Cleanup - Contracted Services	(223,100.00)	\$751,400.00	Ice Storm Debris Cleanup
04/02/09	Debris Cleanup - Overtime	(6,900.00)	\$744,500.00	Ice Storm Debris Cleanup

Finance Committee Recommendations on Selected Warrant Articles

Consolidate School & Town Positions (Article 5)

Finance Committee recommends. (Vote: 6-0-0)

This article gives the town and the school department the authority and flexibility to combine resources across the departments. This article doesn't propose any specific consolidations at this time. The Finance Committee recommends this article because we feel that it will give Westford the option of exploring opportunities for efficiency and consolidations throughout town and school departments.

Pay Classification Changes (Article 6)

Finance Committee recommends. (Vote: 6-0-0)

Currently the proposed changes include:

Finance & Budget Analyst	change from Band 3 (\$42,442-\$60,715) to Band 4 (\$47,534 - \$68,002)
Social Worker (Council on Aging)	change from Band 3 (\$42,442-\$60,715) to Band 4 (\$47,534 - \$68,002)
Administrative Secretary to the Town Manager	change from Band 2 (\$37,893 - \$54,209) to Band 3 (\$42,442-\$60,715); change title to "Administrative Assistant to the Town Manager"
Director of Land Use Management	new position; band still to be determined

The Personnel Advisory Committee determined that present compensation for all three positions was not in line with job responsibilities or comparable salaries internally or in other communities. No salary will automatically change with these new wage and position classifications.

Revolving Funds (Article 10)

Finance Committee recommends Article 10a. (Vote: 6-0-0)

Finance Committee does not recommend Article 10b. (Vote: 0-5-1)

Revolving funds hold money, usually derived from fees, that may be used by a town department to offset the costs of providing services without Town Meeting appropriation.

The Finance Committee recommends re-approval of the four existing revolving funds – recycling, recreation fields, school bus transportation, and school parking.

The Finance Committee does not support creating a new revolving fund for Board of Health clinic fees. Currently all these programs and supplies are covered in this year's budget appropriation and the revenue has been budgeted in the general fund to offset the appropriation.

Capital (Article 13)

Finance Committee recommends. (Vote: 5-0-0)

The Finance Committee recommends supporting the \$1.5 million for capital projects proposed this year to Town Meeting that include:

DEPARTMENT	AMOUNT	PURPOSE
Technology	\$260,000	Hardware, software, maintenance, and any other related costs
Police Department	\$ 5,600	Bullet Proof Vests
Police Department	\$ 73,316	Two cruisers and accessories and any other related costs
Police Department	\$ 30,903	Portable radios and any other related costs
Fire Department	\$465,000	Replace Engine 1 and any other related costs
Fire Department	\$ 78,000	Replace boiler at Fire Headquarters and any other related costs
School Department	\$325,000	Waste Treatment Facility Plant upgrades at Westford Academy and any other related costs
School Department	\$ 80,000	Exterior door replacement at Abbot School and any other related costs
Highway Department	\$ 25,000	Catch Basin Truck Unit and any other related costs
Library	\$ 8,870	Flooring repairs, carpet replacement, associated moving costs and any other related costs
Library	\$ 50,000	Repairs to and/or replacement of Library rear entry and any other related costs
Historical Commission	\$ 10,000	Repairs to roof at 2 Boston Rd. and any other related costs
Historical Commission	\$ 2,000	Replacement of oil tank at 2 Boston Rd. and any other related costs

\$86,311 will be placed in Westford's Capital Stabilization Fund for future capital needs. Currently departments and the Capital Committee have identified \$7.7 million in long-term capital needs. The Finance Committee fully supports the annual commitment to capital in order to better protect our investment in our municipal buildings, vehicles, and infrastructure.

Cameron Senior Center (Article 16)

Finance Committee recommends. (Vote: 4-2-0)

Due to the voters' support at the ballot and favorable construction bids on this project, the Finance Committee supports moving forward with the proposed renovations of the Cameron Senior Center. In September 2007, Westford voters passed a debt-exclusion ballot question approving paying for the project through increased taxes to fund the Cameron Senior Center renovation and expansion.

The estimated tax impact of this debt-excluded project is an additional \$42.46 per year on the tax bill of the average \$459,180 home in Westford.

Westford FY2010 Finance Committee Report

The estimated budget for the addition and renovation is:

Construction Cost	\$3,292,000
Contingencies and Allowances.....	\$497,500
Architectural and Engineering Fees.....	<u>\$230,500</u>
ESTIMATED TOTAL PROJECT COST	<u>\$4,020,000</u>

Town Meeting has already appropriated:

- \$385,000 for the design of the Cameron project
- \$70,000 for new septic system
- \$115,000 for window and door replacements (CPA funds)
- \$115,000 for fire prevention/sprinkler system

The last three appropriations can be applied to the total project cost for those specific items.

Town Hall (Article 17)

Finance Committee recommends. (Vote: 6-0-0)

The current estimate for the Town Hall renovation and addition project is \$3,300,000. It is recommended to use \$1,300,000 from Community Preservation available funds and to borrow \$1,025,000 million from Community Preservation. The \$975,000 needed in addition to Community Preservation funds will be borrowed for 20 years; the annual payments will be accommodated within the operating budget and will not increase taxes. The annual payment for this bond will be approximately \$90,000.

In October 2006, Westford's historic Town Hall was evacuated due to structural failure of several support beams and joists. In the fall of 2008, Special Town Meeting supported funds for the design to renovate and expand Town Hall. The plan proposes a two-story addition at the back of the building and a single-story side addition to house the document archives.

The Finance Committee supports the renovation and addition to Town Hall in order to efficiently house our town employees and to preserve a historic Westford landmark. There would be no additional tax increase under this article.

Community Preservation (Articles 17 & 18)

Finance Committee recommends. (Vote: 6-0-0)

The Community Preservation Act (CPA) allows Westford to preserve our community character in the areas of open space, community housing, historical resources, and land for recreational use. Westford residents pay a 3% property tax surcharge to fund such community preservation projects.

Westford FY2010 Finance Committee Report

The Community Preservation Committee makes the following recommendations:

Community Housing Reserve	\$235,235	<i>Mandated 10% reserve</i>
Conservation Trust Fund	\$190,000	<i>Funds to be disbursed at the discretion of the Conservation Commission for future land purchases.</i>
Sargent School Housing	\$35,000	<i>Roof replacement for historic Sargent School Housing in Graniteville that now provides affordable, rental senior housing.</i>
Ronan McElligot Playground	\$35,000	<i>Barrier-free playground to be located at Edwards Beach in Nab. \$237,000 of \$280,000 budget already raised.</i>
Library Greek-Revival windows	\$20,000	<i>Restore 6 of the Greek-Revival windows in the Mary Atwood Hall of the original 1896 J.V. Fletcher Library.</i>
Historic Cemetery Markers	\$14,062	<i>Preserving historic grave markers in four historic cemeteries from 1775-1923. Install footings to prevent grave markers from sinking and breaking; straighten and restore grave markers.</i>
Town Records Preservation	\$13,713.14	<i>Cleaning and preservation of 380 volumes of historic archives formerly stored in the Town Hall basement; and scanning and microfilming of burial permits.</i>
Administrative	\$15,000	<i>Administrative expenses</i>

Waste Reduction (Article 19)

Finance Committee recommends. (Vote: 5-0-0)

The proposed Waste Reduction Program's goal is to reduce Westford's amount of solid waste. Reducing our solid waste will reduce our trash removal costs, as well as increase recycling and composting.

Currently Westford sends approximately 9,100 tons of trash per year to the incinerator at a cost ("tipping fee") of \$71.50 per ton or \$650,650 per year. A 20% reduction in the amount of solid waste tonnage would save the town approximately \$130,000 per year.

This program would limit each household's weekly trash to 36 gallons to be picked up without additional cost to the resident. Any trash beyond the initial 36 gallons would need to be placed in a town-authorized bag that residents would purchase at local stores or the Town Clerk's office. The Board of Selectmen will determine the cost of the bags. (It is proposed that each bag cost \$2.00 at the onset of the program.)

Change Annual Town Meeting Date (Article 22)

Finance Committee does not recommend. (Vote: 1-4-1)

The Finance Committee does not recommend changing the Annual Town Meeting date. The ability to develop and carefully analyze our town's budgets would be compromised by moving up the date. Certain information pertinent to the budget, including 6-month actual revenue and expense numbers, would not be available during an earlier budget process.

Change Quorum Requirement for Special Town Meeting (Article 23)

Finance Committee recommends. (Vote: 6-0-0)

The Finance Committee supports the proposed quorum change language. Each time a quorum is lost and a new meeting must be called, there is a financial cost with no guarantee of quorum at a subsequent meeting.

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WESTFORD
WARRANT**

Middlesex, ss.

To the Constable of the Town of Westford, in said County,

GREETINGS:

You are required in the name of the Commonwealth aforesaid, to notify and warn all inhabitants of said Town qualified to vote in elections, and also in Town affairs, at their several polling places, viz:

Precinct 1	Abbot School
Precinct 2	Blanchard Middle School
Precinct 3	Abbot School
Precinct 4	Robinson School
Precinct 5	Stony Brook Middle School
Precinct 6	Rita Edwards Miller School

Tuesday, May 05, 2009

(Voter Registration Deadline: April 15, 2009, 8:00pm)

Being the first Tuesday in said month, at 7:00 o'clock in the forenoon, for the following purposes:

To bring in their votes for the following officers:

FOR FIVE YEARS

One member of the Planning Board
One member of the Housing Authority

FOR THREE YEARS

One member of the Board of Health
One member of the Board of Selectmen
Two members of the Library Trustees
Three members of the School Committee

VACANCY FOR ONE YEAR

One member of the Board of Health

The polls will be open from 7:00 AM to 8:00 PM;

And to meet at the Abbot School Gymnasium at Depot Street on the following date:

SATURDAY, MAY 9, 2009

At 10:00 o'clock in the forenoon, then and there to act upon the following Articles, viz:

REPORTS

ARTICLE 1: Acceptance of Town Reports

Town Manager

To hear the Reports of Town Officers, Boards and Committees for the calendar year 2008;

Or act in relation thereto.

Most of these reports appear in the 2008 Annual Town Report. Some Town committees or departments may make reports at Town Meeting.

*Finance Committee recommendation not required.
Board of Selectmen recommends approval.*

FINANCIAL – FISCAL YEAR 2009

ARTICLE 2: Fiscal Year 2009 Supplemental Appropriations

Town Manager

To see if the Town will vote to transfer from available funds various sums in order to supplement operating budgets for the Fiscal Year ending June 30, 2009;

Or act in relation thereto.

This article is included each year in order to potentially augment the current year's (FY09) budget. If supplemental appropriations are deemed necessary, specifics will be provided in the motions at Town Meeting. Funds are appropriated from Free Cash (unspent funds from the previous fiscal year).

*Finance Committee recommendation at Town Meeting.
Board of Selectmen recommends dismissal.*

ARTICLE 3: Fiscal Year 2009 Budget Transfers

Town Manager

To see if the Town will vote to transfer various sums between and among various accounts for the Fiscal Year ending June 30, 2009;

Or act in relation thereto.

This article is included in case adjustments to the current year's (FY09) budget are needed. If necessary, this article proposes to redistribute funds already appropriated in the current year's budget. If transfers are deemed necessary, specifics will be provided in the motions at Town Meeting.

*Finance Committee recommendation at Town Meeting.
Board of Selectmen recommends dismissal.*

ARTICLE 4: Unpaid Bills from Previous Fiscal Years

Town Manager

To see if the Town will vote to transfer from available funds a sum of money to pay unpaid bills from prior fiscal years for various Town departments in accordance with the provisions of Massachusetts General Laws Chapter 44, Section 64;

Or act in relation thereto.

Town Meeting approval is required to pay bills from previous fiscal years. \$56.71 is owed to MacKay Hardware.

Finance Committee and Board of Selectmen recommend approval.

FINANCIAL - FISCAL YEAR 2010

**ARTICLE 5: Acceptance of Chapter 71: Section 37M
Consolidation of Administrative Functions of
Town and School**

Board of Selectmen

To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 71, Section 37M to allow the Town to consolidate administrative functions, including but not limited to financial, personnel, and maintenance functions, of the School Committee with those of the Town;

Or act in relation thereto.

This article gives the Town the legal option to consolidate school and town administrative functions. This article does not propose any specific consolidation.

Finance Committee and Board of Selectmen recommend approval.

ARTICLE 6: Amendments to the Wage and Classification Plan

Town Manager

To see if the Town will vote to amend the Pay Classification Plan for non-unionized municipal employees, effective July 1, 2009:

Or act in relation thereto.

Details to be provided in motions. Town Meeting approval is needed to amend non-unionized municipal positions' pay bands and to create any new non-unionized positions.

Finance Committee and Board of Selectmen recommend approval.

ARTICLE 7: Fiscal Year 2010 Operating Budget

Town Manager

To see if the Town will vote to appropriate by taxation, transfer from available funds, or borrow, or any combination thereof, for the operation and maintenance of Town Departments for the Fiscal Year July 1, 2009 through June 30, 2010, and that such sums be expended for such purposes under the direction of the respective Town Officers, Boards and Committees;

Or act in relation thereto.

Finance Committee and Board of Selectmen recommend approval.

Westford FY2010 Finance Committee Report

		FY 2010				
		FY 2008 ACTUAL	FY 2009 BUDGET	TM & FINCOM RECOMMEND	FY 09/FY10 VARIANCE	FY 09/FY10 % CHANGE
GENERAL GOVERNMENT						
122	SELECTMEN					
	Personal Services	0	0	0		
	Expenses	19,689	12,800	12,725	(75)	-0.6%
	TOTAL	19,689	12,800	12,725	(75)	-0.6%
123	TOWN MANAGER					
	Personal Services	271,830	278,137	307,214	29,077	10.5%
	Expenses	122,753	67,300	18,100	(49,200)	-73.1%
	TOTAL	394,583	345,437	325,314	(20,123)	-5.8%
131	FINANCE COMMITTEE					
	Personal Services	0	0	0		
	Expenses	6,084	8,180	8,063	(117)	-1.4%
	Reserve Fund	192,000	1,310,000	192,000	(1,118,000)	-85.3%
	(Transfers out)	(173,990)	(565,500)	0		
	TOTAL	24,095	752,680	200,063	(552,617)	-73.4%
132	FINANCE DIRECTOR					
	Personal Services	211,223	220,720	230,841	10,121	4.6%
	Expenses	10,650	11,750	6,705	(5,045)	-42.9%
	Audit	32,500	37,000	31,250	(5,750)	-15.5%
	TOTAL	254,372	269,470	268,796	(674)	-0.3%
135	TOWN ACCOUNTANT					
	Personal Services	190,309	204,174	209,562	5,388	2.6%
	Expenses	8,770	7,540	2,900	(4,640)	-61.5%
	TOTAL	199,079	211,714	212,462	748	0.4%
141	BOARD OF ASSESSORS					
	Personal Services	241,543	220,143	200,836	(19,307)	-8.8%
	Expenses	38,689	22,550	60,900	38,350	170.1%
	TOTAL	280,231	242,693	261,736	19,043	7.8%
145	TAX COLLECTOR					
	Personal Services	174,340	178,339	169,257	(9,082)	-5.1%
	Expenses	55,825	60,815	61,715	900	1.5%
	TOTAL	230,165	239,154	230,972	(8,182)	-3.4%
151	TOWN COUNSEL					
	Personal Services	0	0	0		
	Expenses	216,245	180,000	178,200	(1,800)	-1.0%
	TOTAL	216,245	180,000	178,200	(1,800)	-1.0%
152	HUMAN RESOURCES					
	Personal Services	156,578	174,967	166,584	(8,383)	-4.8%
	Expenses	17,227	23,000	12,020	(10,980)	-47.7%
	Compensation Reserve	400,000	400,000	207,611	(192,389)	-48.1%
	Transfers out	(126,497)	(138,958)	0		
	TOTAL	447,307	459,009	386,215	(72,794)	-15.9%

Westford FY2010 Finance Committee Report

		FY 2008	FY 2009	FY 2010	FY 09/FY10	FY 09/FY10
		ACTUAL	BUDGET	TM & FINCOM	VARIANCE	% CHANGE
				RECOMMEND		
155	TECHNOLOGY					
	Personal Services	262,228	279,057	291,711	12,654	4.5%
	Expenses	690,791	712,500	631,654	(80,846)	-11.3%
	TOTAL	953,019	991,557	923,365	(68,192)	-6.9%
161	TOWN CLERK					
	Personal Services	0	194,821	194,646	(175)	-0.1%
	Expenses	24,272	25,222	23,197	(2,025)	-8.0%
	TOTAL	24,272	220,043	217,843	(2,200)	-1.0%
170	PERMITTING DEPARTMENT					
	Personal Services	95,068	119,352	104,212	(15,140)	-12.7%
	Expenses	7,111	53,100	49,000	(4,100)	-7.7%
	TOTAL	102,178	172,452	153,212	(19,240)	-11.2%
171	CONSERVATION COMMISSION					
	Personal Services	69,331	71,114	72,946	1,832	2.6%
	Expenses	3,886	4,810	5,750	940	19.5%
	TOTAL	73,217	75,924	78,696	2,772	3.7%
175	PLANNING BOARD					
	Personal Services	59,233	62,307	66,197	3,890	6.2%
	Expenses	33,059	32,950	24,550	(8,400)	-25.5%
	TOTAL	92,292	95,257	90,747	(4,510)	-4.7%
176	ZONING BOARD OF APPEALS					
	Personal Services	0	0	0	0	
	Expenses	3,141	7,000	5,000	(2,000)	-28.6%
	TOTAL	3,141	7,000	5,000	(2,000)	-28.6%
179	GIS					
	Personal Services	58,644	62,307	96,714	34,407	55.2%
	Expenses	59,552	49,000	25,000	(24,000)	-49.0%
	TOTAL	118,196	111,307	121,714	10,407	9.3%
192	TOWN HALL MAINTENANCE					
	Personal Services	42,481	44,239	44,795	556	1.3%
	Expenses	104,089	366,800	102,200	(264,600)	-72.1%
	TOTAL	146,570	411,039	146,995	(264,044)	-64.2%
TOTAL GENERAL GOVERNMENT		3,578,653	4,797,536	3,814,055	(983,481)	-20.5%

Westford FY2010 Finance Committee Report

		FY 2008	FY 2009	FY 2010	FY 09/FY10	FY 09/FY10
		ACTUAL	BUDGET	TM & FINCOM	VARIANCE	% CHANGE
				RECOMMEND		
PUBLIC SAFETY						
210	POLICE DEPARTMENT					
	Personal Services	3,573,625	3,804,725	3,887,680	82,955	2.2%
	Expenses	398,950	418,003	380,488	(37,515)	-9.0%
	TOTAL	3,972,575	4,222,728	4,268,168	45,440	1.1%
220	FIRE DEPARTMENT					
	Personal Services	2,097,330	2,459,991	2,524,585	64,594	2.6%
	Offset From Grant	0	(261,173)	(206,486)	54,687	-20.9%
	Expenses	219,927	252,537	229,711	(22,826)	-9.0%
	Offset From Grant	0	(22,566)	0	22,566	-100%
	TOTAL	2,317,257	2,428,789	2,547,810	119,021	4.9%
241	BUILDING DEPARTMENT					
	Personal Services	221,349	230,525	235,397	4,872	2.1%
	Expenses	15,087	20,649	17,497	(3,152)	-15.3%
	TOTAL	236,436	251,174	252,894	1,720	0.7%
244	SEALER WGHTS/MEASURE					
	Personal Services	0	0	0	0	0.0%
	Expenses	3,000	3,000	3,000	0	0.0%
	TOTAL	3,000	3,000	3,000	0	0.0%
291	EMERGENCY MANAGEMENT					
	Personal Services	7,000	7,000	7,000	0	0.0%
	Expenses	6,559	7,095	6,945	(150)	-2.1%
	TOTAL	13,559	14,095	13,945	(150)	-1.1%
292	ANIMAL CONTROL					
	Personal Services	119,971	120,362	121,574	1,212	1.0%
	Expenses	19,787	23,300	13,600	(9,700)	-41.6%
	Offset	(36,000)	(40,000)	(42,000)	(2,000)	5.0%
	TOTAL	103,758	103,662	93,174	(10,488)	-10.1%
294	TREE WARDEN					
	Personal Services	0	2,000	2,000	0	0.0%
	Expenses	33,851	33,000	32,650	(350)	-1.1%
	TOTAL	33,851	35,000	34,650	(350)	-1.0%
TOTAL PUBLIC SAFETY		6,680,436	7,058,448	7,213,641	155,192	2.2%
EDUCATION						
300	WESTFORD PUBLIC SCHOOLS	41,010,245	42,739,355	43,722,360	983,005	2.3%
310	NASHOBA TECH	653,797	632,032	591,918	(40,114)	-6.3%
TOTAL EDUCATION		41,664,042	43,371,387	44,314,278	942,891	2.2%

Westford FY2010 Finance Committee Report

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2010 TM & FINCOM RECOMMEND	FY 09/FY10 VARIANCE	FY 09/FY10 % CHANGE
<i>PUBLIC WORKS</i>					
410 ENGINEERING DEPARTMENT					
Personal Services	144,667	151,403	77,371	(74,032)	-48.9%
Expenses	32,632	20,400	13,850	(6,550)	-32.1%
TOTAL	177,299	171,803	91,221	(80,582)	-46.9%
421 HIGHWAY DEPARTMENT					
Personal Services	1,369,078	1,241,453	1,254,298	12,845	1.0%
Expenses	1,744,123	1,408,835	1,111,830	(297,005)	-21.1%
TOTAL	3,113,201	2,650,288	2,366,128	(284,160)	-10.7%
427 STORMWATER MANAGEMENT					
Personal Services	0	0	0	0	
Expenses	119,287	65,000	64,350	(650)	-1.0%
TOTAL	119,287	65,000	64,350	(650)	-1.0%
432 RECYCLING					
Personal Services	0	0	0	0	
Expenses	189,583	209,733	189,383	(20,350)	-9.7%
TOTAL	189,583	209,733	189,383	(20,350)	-9.7%
433 SOLID WASTE					
Personal Services	0	0	0	0	
Expenses	1,287,545	1,330,451	1,375,851	45,400	3.4%
TOTAL	1,287,545	1,330,451	1,375,851	45,400	3.4%
440 SEWERAGE COLLECTION					
Personal Services	0	0	0	0	
Expenses	3,678	5,000	4,950	(50)	-1.0%
TOTAL	3,678	5,000	4,950	(50)	-1.0%
491 CEMETERY DEPARTMENT					
Personal Services	39,618	69,267	67,783	(1,484)	-2.1%
Expenses	17,264	17,200	17,990	790	4.6%
TOTAL	56,883	86,467	85,773	(694)	-0.8%
<i>TOTAL PUBLIC WORKS</i>	4,947,475	4,518,742	4,177,656	(341,086)	-7.5%

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		FY 2008	FY 2009	FY 2010	FY 09/FY10	FY 09/FY10
		ACTUAL	BUDGET	TM & FINCOM	VARIANCE	% CHANGE
				RECOMMEND		
HEALTH & HUMAN SERVICES						
510	BOARD OF HEALTH					
	Personal Services	325,034	347,954	346,040	(1,914)	-0.6%
	Expenses	32,238	47,300	37,650	(9,650)	-20.4%
	Offset-Grant	0	(4,785)	0	4,785	-100%
	TOTAL	357,272	390,469	383,690	(6,779)	-1.7%
539	ADULT SUPPORTIVE DAY CARE					
	Personal Services	87,362	47,521	0	(47,521)	-100%
	Expenses	8,384	7,020	0	(7,020)	-100%
	Offset/Revolving	(70,000)	(30,720)	0	30,720	-100%
	TOTAL	25,746	23,820	0	(23,820)	-100%
540	SENIOR CENTER					
	Personal Services	129,025	137,704	126,881	(10,823)	-7.9%
	Expenses	25,717	44,851	36,150	(8,701)	-19.4%
	TOTAL	154,742	182,555	163,031	(19,524)	-10.7%
541	COUNCIL ON AGING					
	Personal Services	167,496	172,147	176,110	3,963	2.3%
	Expenses	78,137	80,594	74,064	(6,530)	-8.1%
	TOTAL	245,634	252,741	250,174	(2,567)	-1.0%
543	VETERANS SERVICES					
	Personal Services	7,440	9,360	9,360	0	0.0%
	Expenses	15,881	18,500	15,155	(3,345)	-18.1%
	TOTAL	23,321	27,860	24,515	(3,345)	-12.0%
TOTAL HEALTH & HUMAN SERVICES		806,715	877,445	821,410	(56,035)	-6.4%

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		FY 2008	FY 2009	FY 2010	FY 09/FY10	FY 09/FY10
		ACTUAL	BUDGET	TM & FINCOM	VARIANCE	% CHANGE
				RECOMMEND		
<i>CULTURE & RECREATION</i>						
610	LIBRARY					
	Personal Services	1,047,849	1,083,615	1,068,032	(15,583)	-1.4%
	Expenses	352,602	324,580	338,848	14,268	4.4%
	TOTAL	1,400,451	1,408,195	1,406,880	(1,315)	-0.1%
630	RECREATION					
	Personal Services	178,389	177,815	192,134	14,319	8.1%
	Expenses	14,467	16,550	12,600	(3,950)	-23.9%
	Offsets / Shared Costs	0	(194,365)	(204,734)	(10,369)	5.3%
	TOTAL	192,856	0	0	0	
650	PARKS					
	Personal Services	186,469	223,728	243,542	19,814	8.9%
	Expenses	32,102	40,775	34,800	(5,975)	-14.7%
	Offset	(62,000)	(42,000)	(52,000)	(10,000)	23.8%
	TOTAL	156,571	222,503	226,342	3,839	1.7%
660	LAND MANAGEMENT					
	Personal Services	0	0	0	0	
	Expenses	48,866	50,000	51,500	1,500	3.0%
	TOTAL	48,866	50,000	51,500	1,500	3.0%
670	HISTORICAL COMMISSION					
	Personal Services	0	0	0	0	
	Expenses	6,607	12,120	12,145	25	0.2%
	TOTAL	6,607	12,120	12,145	25	0.2%
673	ROUDENBUSH COMMUNITY CENTER					
	Personal Services	65,700	64,219	0	(64,219)	-100%
	Expenses	0	0	0	0	
	Offset	(65,700)	(64,219)	0	64,219	-100%
	TOTAL	(0)	0	0	0	
692	CELEBRATIONS					
	Personal Services	0	0	0	0	
	Expenses	0	0	0	0	
	TOTAL	0	0	0	0	
<i>TOTAL CULTURE & RECREATION</i>		1,805,350	1,692,818	1,696,867	4,049	0.2%
<i>DEBT SERVICE</i>						
710	DEBT SERVICE					
	Principal & Interest	9,821,933	9,713,777	9,740,502	(25,725)	-0.3%
	TOTAL	9,821,933	9,713,777	9,740,502	(25,725)	-0.3%
<i>TOTAL DEBT SERVICE</i>		9,821,933	9,713,777	9,740,502	(25,725)	-0.3%

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	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2010 TM & FINCOM RECOMMEND	FY 09/FY10 VARIANCE	FY 09/FY10 % CHANGE
UNCLASSIFIED					
940 OTHERWISE UNCLASSIFIED					
Expenses	(303,429)	(787,300)	(789,172)	(1,872)	0.2%
TOTAL	(303,429)	(787,300)	(789,172)	(1,872)	0.2%
945 EMPLOYEE BENEFITS & MISCELLANEOUS					
Expenses	9,193,395	10,638,662	10,454,857	(183,805)	-1.7%
TOTAL	9,193,395	10,638,662	10,454,857	(183,805)	-1.7%
TOTAL UNCLASSIFIED	8,889,966	9,851,362	9,665,685	(185,677)	-1.9%
TOTAL GENERAL FUND	89,904,840	81,881,515	81,444,094	(437,421)	-0.5%
COMMUNITY PRESERVATION FUND					
240 COMMUNITY PRESERVATION FUND					
Principal & Interest	795,495	788,269	789,369	1,100	0.1%
TOTAL	795,495	788,269	789,369	1,100	0.1%
WATER ENTERPRISE FUND					
600 WATER ENTERPRISE					
Personal Services	895,207	949,312	991,620	42,308	4.5%
Expenses	1,328,169	1,590,547	1,629,322	38,775	2.4%
Capital	851,951	645,760	803,210	157,450	24.4%
TOTAL	3,075,327	3,185,619	3,424,152	238,533	7.5%
RECREATION ENTERPRISE FUND					
630 RECREATION ENTERPRISE					
Personal Services	0	888,193	945,754	57,561	6.5%
Expenses	0	385,849	304,098	(81,751)	-21.2%
TOTAL	0	1,274,042	1,249,852	(24,190)	-1.9%
AMBULANCE ENTERPRISE FUND					
640 AMBULANCE ENTERPRISE					
Personal Services	539,583	546,246	553,042	6,796	1.2%
Expenses	321,047	307,993	314,044	6,051	2.0%
TOTAL	860,630	854,239	867,086	12,847	1.5%
TOTAL OPERATING BUDGET	82,926,024	87,983,684	87,774,553	(209,131)	-0.2%

ARTICLE 8: Property Tax Exemption Increase by 100% for the Blind, Elderly and for Disabled Veterans

Board of Assessors

To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 73, Section 4 of the Acts of 1986, as amended by Chapter 126 of the Acts of 1988, by providing for additional property exemptions for qualified residents who may be blind, elderly, surviving spouses or minors, or who are disabled veterans, and to continue the present percentage increase of 100%;

Or act in relation thereto.

Since 1996, the Town has accepted the provisions of this law. Subsequently, the Town doubled the property tax exemptions for qualified residents as permitted under state law. Town Meeting must approve these provisions annually, and taxpayers must apply for the exemptions each year as well.

Finance Committee and Board of Selectmen recommend approval.

ARTICLE 9: Property Tax Deferral for Seniors: Amend and Increase Qualifying Income

Board of Assessors

To see if the Town of Westford will vote to amend and increase the qualifying income for gross receipts as established under Massachusetts General Laws Chapter 62 Section 6 (k) as determined for the "Circuit Breaker" state income tax credit. This amount to be adjusted annually by the Commissioner of Revenue;

Or act in relation thereto.

This article amends seniors' qualifying income to receive a property tax deferral. The current qualifying income is \$40,000, age 65 or older. The new local option will follow the "Circuit Breaker" law and be adjusted annually by the Commissioner of Revenue. The income may change annually as determined by the Commissioner of Revenue.

Finance Committee and Board of Selectmen recommend approval.

ARTICLE 10: Revolving Funds*Town Manager*

- a) To see if the Town will vote to re-authorize revolving funds for the Fiscal Year July 1, 2009 - June 30, 2010, under the provisions of Massachusetts General Laws Chapter 44, Section 53 E ½ for the fiscal year beginning July 1, 2009 as follows:

Revolving Account	Spending Authority	Revenue Source	Allowed Expenses	Expenditure Limits	Year End Balance
Recycling Revolving	Recycling Commission	Sale of bins and bulk stickers	Purchase of recycling supplies	\$20,000	Available for expenditure next year
Recreation Field Maintenance	Recreation Commission	Field user fees/permits	Field maintenance, hiring of necessary personnel and consulting services	\$150,000	Available for expenditure next year
School Parking	School Department	Parking fees	Maintenance and expansion of parking facilities	\$32,800	Available for expenditure next year
School Bus/Transportation	School Department	User bus fees	Student transportation costs	\$510,000	Available for expenditure next year

- b) To see if the Town will vote to authorize a revolving fund for the Fiscal Year July 1, 2009 - June 30, 2010, under the provisions of Massachusetts General Laws Chapter 44, Section 53 E ½ for the following:

Revolving Account	Spending Authority	Revenue Source	Allowed Expenses	Expenditure Limits	Year End Balance
Health Department Clinic	Board of Health	Clinic fees	Professional services, clinical supplies and any other clinic related costs	\$30,000	Available for expenditure next year

Or act in relation thereto.

State law requires that Town Meeting vote annually on revolving funds. Revolving funds allow these departments to use receipts from revenues they generate without Town Meeting appropriation to offset the costs of providing services.

*Finance Committee and Board of Selectmen recommend approval of Article 10a.
Finance Committee and Board of Selectmen do not recommend approval of Article 10b.*

ARTICLE 11: Highway Department Chapter 90 Funds

Town Manager

To see if the Town will vote to appropriate a sum of money from the proceeds due to the Town under the provisions of Massachusetts General Laws Chapter 90; for the purposes of repair, construction, maintenance and preservation of the Town roads and bridges and other related costs which qualify under the State Aid Highway Guidelines adopted by the Massachusetts Highway Authority;

Or act in relation thereto.

Chapter 90 distributes State gasoline tax revenue to cities and towns for maintenance of town roads. This article appropriates this revenue, \$659,029, from the previous fiscal year.

Finance Committee and Board of Selectmen recommend approval.

ARTICLE 12: Transfer \$30,000 from Ambulance Enterprise Free Cash

Fire Department

To see if the Town will vote to transfer thirty thousand dollars (\$30,000) (THIRTY THOUSAND DOLLARS) or some other sum from Ambulance Enterprise Free Cash to be expended for the contractual Advance Life Support and Medicare Services;

Or act in relation thereto.

This article seeks a transfer from the Ambulance Enterprise Free Cash account for continued support of the Emerson Hospital Paramedic Team's Advance Life Support service. This ambulance service provides paramedic support to Westford residents.

Finance Committee and Board of Selectmen recommend approval.

CAPITAL EXPENSES FY 2010**ARTICLE 13: Capital Requests***Town Manager*

To see if the Town will vote to appropriate the sum of \$1,500,000.00 (ONE MILLION FIVE HUNDRED THOUSAND DOLLARS) or some other sum by taxation, by transfer from available funds, by borrowing, or any combination thereof, to provide for the following capital requests:

<i>DEPARTMENT</i>	<i>AMOUNT</i>	<i>PURPOSE</i>
Technology	\$260,000	Hardware, software, maintenance, and any other related costs
Police Department	\$ 5,600	Bullet Proof Vests
Police Department	\$ 73,316	Two cruisers and accessories and any other related costs
Police Department	\$ 30,903	Portable radios and any other related costs
Fire Department	\$465,000	Replace Engine 1 and any other related costs
Fire Department	\$ 78,000	Replace boiler at Fire Headquarters and any other related costs
School Department	\$325,000	Waste Treatment Facility Plant upgrades at Westford Academy and any other related costs
School Department	\$ 80,000	Exterior door replacement at Abbot School and any other related costs
Highway Department	\$ 25,000	Catch Basin Truck Unit and any other related costs
Library	\$ 8,870	Flooring repairs, carpet replacement, associated moving costs and any other related costs
Library	\$ 50,000	Repairs to and/or replacement of Library rear entry and any other related costs
Historical Commission	\$ 10,000	Repairs to roof at 2 Boston Rd and any other related costs
Historical Commission	\$ 2,000	Replacement of oil tank at 2 Boston Rd. and any other related costs

and further;

<i>DEPARTMENT</i>	<i>AMOUNT</i>	<i>PURPOSE</i>
Capital Stabilization Fund	\$86,311	Appropriation to the Capital Stabilization Fund

Or act in relation thereto.

This article provides \$1,413,689 in funding for capital projects and \$86,311 into the Capital Stabilization Fund for future capital needs.

Finance Committee and Board of Selectmen recommend approval.

ARTICLE 14: Develop New Well Source-Stepinski Parcel

Water Commissioners

To see if the Town will vote to transfer the sum of \$75,000 (SEVENTY FIVE THOUSAND DOLLARS) or some other sum, from Water Enterprise Free Cash, to be expended under the direction of the Board of Water Commissioners, to pay for the costs of a pump test and required permitting and any other related costs, to develop a new well source, to be constructed on that portion of the so-called Stepinski parcel in the care, custody and control of the Water Department identified as "Parcel A";

Or act in relation thereto.

This article provides funding for costs related to developing a new well source on the Stepinski parcel. Appropriations from the Water Enterprise Fund are paid by Westford water-takers and do not affect the tax base.

Finance Committee and Board of Selectmen recommend approval.

ARTICLE 15: Perchlorate Expenses

Town Manager

To see if the Town will vote to appropriate by taxation, transfer from available funds, or borrow the sum of \$100,000 (ONE HUNDRED THOUSAND DOLLARS), or any combination thereof, for the purpose of providing funds to address associated issues regarding perchlorate contamination;

Or act in relation thereto.

This article provides funds for the continued remediation measures of the perchlorate contamination.

Finance Committee recommends approval.

ARTICLE 16: Authorization of Debt for Senior Center Renovations and Construction

Permanent Town Building Committee

To see if the Town will vote to appropriate a sum of money to be expended under the direction of the Board of Selectmen to pay costs of renovations and / or an addition to the current Cameron Senior Center, including any other costs incidental and related thereto; and as funding therefor to raise and appropriate, transfer from available funds, or borrow pursuant to Massachusetts General Laws Chapter 44, Sections 7(3) and 7 (3A), Massachusetts General Laws Chapter 44B, Section 11, the Community Preservation Act, for historic preservation, rehabilitation, and restoration purposes, or pursuant to any other enabling authority, provided that to the extent said appropriation is raised by borrowing outside of the Community Preservation Act program, said borrowing to be excluded from the provisions of proposition two and one half (2 ½) so called.

Or act in relation thereto.

This article seeks appropriation for the renovation of and addition to the Cameron Senior Center. A \$4 million debt exclusion was passed to fund this project. This 2007 debt exclusion vote allows property taxes to increase to absorb the cost of the annual principal and interest payments on this project.

Finance Committee and Board of Selectmen recommend approval.

ARTICLE 17: Authorization of Debt for Town Hall Renovations and Construction

Permanent Town Building Committee

To see if the Town will vote to appropriate a sum of money to be expended under the direction of the Board of Selectmen to pay costs of renovations and / or an addition to the current Town Hall, including any other costs incidental and related thereto; and as funding therefor to raise and appropriate, transfer from available funds, or borrow pursuant to Massachusetts General Laws Chapter 44, Sections 7(3) and 7 (3A), and Massachusetts General Laws Chapter 44B, Section 11, the Community Preservation Act, for historic preservation, rehabilitation, and restoration purposes, or pursuant to any other enabling authority,

Or act in relation thereto.

This article seeks appropriation for the renovation of and addition to Town Hall at 55 Main Street. The use of \$2,325,000 in Community Preservation funds is recommended. Additionally \$975,000 would be borrowed and the annual principal and interest payments within the operating budget.

Finance Committee and Board of Selectmen recommend approval.

CPA FUNDS

ARTICLE 18: Community Preservation Committee Recommendations

Community Preservation Committee

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2010 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the FY2010 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2010; and further to reserve for future appropriation a sum of money from the Community Preservation Fund for open space, historic resources, and community housing purposes, and further to appropriate from the Community Preservation Fund or borrow pursuant to Massachusetts General Laws Chapter 44B, Section 11, or any other enabling authority, a sum or sums of money for Community Preservation projects or purposes, including acquisition of interests in land, all as recommended by the Community Preservation Committee;

Or act in relation thereto.

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This article authorizes the spending of Community Preservation funds for the described purposes.

Conservation Trust Fund	\$190,000	<i>Funds to be disbursed at the discretion of the Conservation Commission for future land purchases.</i>
Library Greek-Revival windows	\$20,000	<i>Restore 6 of the Greek-Revival windows in the Mary Atwood Hall of the original 1896 J.V. Fletcher Library.</i>
Town Records Preservation	\$13,713.14	<i>Cleaning and preservation of 380 volumes of historic archives formerly stored in the Town Hall basement; and scanning and microfilming of burial permits.</i>
Historic Cemetery Markers	\$14,062	<i>Preserving historic grave markers in four historic cemeteries from 1775-1923. Install footings to prevent sinking and breakage and the straightening and restoration of grave markers.</i>
Sargent School Housing	\$35,000	<i>Roof replacement for historic Sargent School that now provides affordable, rental senior housing.</i>
Ronan McElligot Playground	\$35,000	<i>Barrier-free playground to be located at Edwards Beach in Nab. \$237,000 of \$280,000 budget already raised.</i>
Community Housing Reserve	\$235,235	<i>Mandated 10% reserve</i>
Administrative	\$15,000	<i>Administrative expenses</i>

Finance Committee and Board of Selectmen recommend approval.

ADMINISTRATIVE

ARTICLE 19: Institute Waste Reduction Program

Board of Selectmen

To see if the Town will vote to direct the Board of Selectmen to institute a waste reduction program, as part of the Town's curbside collection of solid waste and recyclables service, that would have the following elements: each household would be allowed to place at the curbside for pickup each week one 36 gallon container or bag containing non-recyclable, acceptable solid waste; additional 33 gallon bags, imprinted with an official identifier, for non-recyclable, acceptable solid waste may be placed at curbside for collection provided the resident purchases said bags from the Town at designated locations at a cost to be determined by the Board of Selectmen; an unlimited amount of recyclable materials may be placed at the curbside during the week regularly scheduled for recycling collection;

Or act in relation thereto.

This article would establish a new waste reduction program. It would seek to encourage increased recycling and decreased solid waste disposal. It would limit the amount of solid waste picked up at each household to 36 gallons a week for no additional charge. Additional solid waste amounts would incur a per bag fee to be set by the Board of Selectmen.

Finance Committee and Board of Selectmen recommend approval.

ARTICLE 20: Renaming of Central Fire Station

Board of Selectmen

To see if the Town will vote to name the Westford Center Fire Station in memory of Harold A Fletcher, Senior;

Or act in relation thereto.

This article would name the Central Fire Station on Main Street after Harold A. Fletcher, Sr.

Finance Committee approval not required.

ARTICLE 21: Dissolution of Roudenbush Community Center Committee & Transfer Care, Custody & Control of Town Buildings to Board of Selectmen, Authority to Enter Lease

Board of Selectmen

To see if the Town will vote pursuant to Massachusetts General Laws Chapter. 40, Section 15A to transfer the care, custody, control, and management of the Roudenbush Community Center land and buildings, located at 65 Main Street and 73 Main Street (Assessors' Map No. 59, Parcel No. 42) and 170 Plain Road (Assessors' Map No. 74, Parcel No. 108) from the Roudenbush Community Center Committee to the Board of Selectmen to be held for general municipal purposes and for the purpose of leasing and to authorize the Board of Selectmen to lease in accordance with the provisions of Massachusetts General Laws Chapter. 30B, Section 16, as applicable, all or a portion of the real property known as the Roudenbush Community Center for a term not to exceed ten years with an intended purpose similar to that which is currently in operation as reasonably determined by the Board of Selectmen, on such terms and conditions as the Board of Selectmen deem to be in the best interests of the Town; and further to dissolve the Roudenbush Community Center Committee;

Or act in relation thereto.

This article would transfer care, custody, control and management of the three Roudenbush occupied buildings to the Board of Selectmen. It would authorize the Board of Selectmen to issue a lease for these three buildings. This article also dissolves the Roudenbush Community Center Committee as a town committee.

Finance Committee and Board of Selectmen recommend approval.

GENERAL BYLAW AMENDMENTS

ARTICLE 22: Change Town Meeting Date

Board of Selectmen

To see if the Town will vote to amend Chapter 51, Section 51.1 A and 51.1 B of the Westford General Bylaws relating to the date of the Annual Town Meeting by deleting the current text and replacing it with the following text:

- A. Date and time of Annual Town Elections. [Amended 2-20-33 ATM Art. 13; 2-17-47 ATM Art. 35; 3-12-66 ATM Art. 36; 12-19-73 STM Art. 4. Replaced 10-2-90 STM Art. 10. Amended 5-11-02 ATM Art. 30] The Annual Meeting for the election of Town officers and the determination of matters as by law or vote of the Town are required to be elected or determined by ballot shall be held on the first Tuesday of May each year. The polls shall be open at 7:00 A.M. and shall remain open until 8:00 P.M.
- B. Date and time of Annual Town Business Meetings. All other business of the Annual Town Meeting shall be considered at 10:00 A.M. on the fourth Saturday in March, except that if the Board of Selectmen determines that such date conflicts with the traditional observance of a religious holiday, the Board of Selectmen may delay the Annual Town Meeting to a subsequent Saturday that does not conflict with any religious holiday;

Or act in relation thereto.

This article would change the date of Annual Town Meeting to the fourth Saturday in March or another similar Saturday date that does not conflict with any religious holidays.

Finance Committee does not recommend approval.

ARTICLE 23: Change Quorum Requirement for Special Town Meeting

Board of Selectmen

To see if the Town will vote to amend Chapter 51, Section 51.2 B of the Westford General Bylaws relating to the quorum requirement at a Special Town Meeting by deleting the current text in its entirety and replacing it with the following text: “A quorum of 200 registered voters shall be required to convene a Special Town Meeting. Once a Special Town Meeting has been opened, there shall be no quorum requirement.”;

Or act in relation thereto.

This article would prevent a loss of quorum at a Special Town Meeting from ending the meeting.

Finance Committee recommends approval.

ARTICLE 24: Conservation Land - Rules and Regulations Violations

Conservation Commission

To see if the Town will vote to amend Chapter 1, Section 1.4 of the Westford General Bylaws (Penalties and enforcing person for violation of bylaws or regulations) as follows:

1. Under "Conservation Commission Regulations" : Amend "Use of Conservation Land" to read "Rules and Regulations for Use of Town of Westford Conservation Lands";
2. Under "Enforcing Persons" delete "Planning/Conservation Coordinator" and replace it with " Westford Police, Town Bylaw Enforcement Officer, Conservation/Resource Planner;
3. Under "Offense" and "Fine", delete "1st Offense \$25" and "Subsequent offenses \$100.00" and replace with the following: "1st Offense \$50.00, 2nd offense \$75.00, third and subsequent offenses \$100.00";

Or act in relation thereto.

This article amends the enforcement and penalties for violations of rules and regulations on conservation land.

Finance Committee recommendation not required.

ARTICLE 25: Board of Health Fines

Board of Health

To see if the Town will vote to delete all Board of Health entries in Chapter 1, sec. 1.4 of the General Bylaws and replace them with the following:

Board of Health Regulation/CMR	Enforcing Person	Offense	Fine
Ambient air quality standards (310 CMR 6.00–8.00)	Board of Health	1st and each subsequent offense	\$100
Animals			
Piggeries	Board of Health	1st and each subsequent offense	\$25
Stables	Board of Health	1st and each subsequent offense and per day	\$25
Bathing beaches, minimum standards for (105 CMR 445.000)	Board of Health	1st and each subsequent offense	\$100

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Board of Health Regulation/CMR	Enforcing Person	Offense	Fine
Body art			
Body art without permit	Board of Health	Per day	\$300 **
Body art on minor without written consent by parent or legal guardian	Board of Health	Per violation/person	\$300 **
Performing tattooing/branding/scarification on anyone under 18	Board of Health	Per violation/person	\$300 **
Discharges to municipal storm drain systems	Board of Health	1st offense 2nd offense subsequent offenses	\$100 \$200 \$300
Floor drains	Board of Health	1st offense 2nd offense subsequent offenses	\$200 \$300 ** \$300 **
Food establishments, minimum sanitation standards for (105 CMR 590.000)			
Minimum sanitation standards for food establishments	Board of Health	1st and each subsequent offense	\$25
Critical violations of minimum sanitation standards for food establishments	Board of Health	1st and each subsequent offense	\$50
Food borne illness interventions and risk factors	Board of Health	1st and each subsequent offense	\$100
Hazardous Materials Storage	Board of Health	1st and each subsequent offense	\$300
Hazardous wastes (310 CMR 30.000)	Board of Health	1st and each subsequent offense	\$100
Human habitation, minimum standards for (105 CMR 410.000)	Board of Health	1st and each subsequent offense	\$100
Mercury disposal	Board of Health	1st and each subsequent offense	\$100
Nuisance	Board of Health	1st and each subsequent offense	\$100
Recreational camps for children, minimum sanitation and safety standards for (105 CMR 430.000)	Board of Health	1st and each subsequent offense	\$100
Site assignment for dumping grounds	Board of Health	1st and each subsequent offense	\$100

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Board of Health Regulation/CMR	Enforcing Person	Offense	Fine
Subsurface disposal of sanitary sewage (310 CMR 15.000)	Board of Health	1st and each subsequent offense	\$100
Swimming pools, minimum sanitation for (105 CMR 435.000)	Board of Health	1st and each subsequent offense	\$100
Tanning facilities (105 CMR 123.000)	Board of Health	1st offense 2nd offense subsequent offenses	\$200 \$300 ** \$300**
Tobacco			
Sale of tobacco products to minors by proprietor	Board of Health	1st and each subsequent offense	\$300
Sale of tobacco products to minors by employee	Board of Health	1st and each subsequent offense	\$200
Smoking in a non-smoking area Proprietor	Board of Health	1st offense 2nd offense subsequent offenses	\$200 \$200 \$300
Smoking in a non-smoking area Individual	Board of Health	1st offense 2nd offense subsequent offenses	\$100 \$200 \$300
Water supply	Board of Health	1st and each subsequent	\$100

***Town Meeting approved increasing fines in excess of \$300, but Massachusetts General Laws chapter 40, section 21D limits the amount of a fine that may be collected through noncriminal disposition to \$300.*

Or act in relation thereto.

This article changes the current fines set by the Board of Health.
--

Finance Committee recommends approval.

ARTICLE 26: Amend Chapter 68 Numbering of Buildings

Planning Board

To see if the Town will vote to amend Chapter 68 of the General Bylaw as follows:

Chapter 68: Numbering of Buildings

[Adopted 3-18-61 Adj. ATM Art. 4. Amendments noted where applicable.]

§ 68.1. Numbering of Buildings

Every building in the Town of Westford, including but not limited to dwellings, apartment buildings, condominiums, and business establishments, shall have affixed thereto a number representing the address of such building. Said number shall be situated on the building and/or appurtenant land so that it is visible from the nearest street or road providing vehicular access to such building.

§ 68.21. Authority to determine and designate numbers. [5-11-2002 ATM Art. 30]

~~The Board of Selectmen may determine and designate numbers for all buildings abutting upon or adjacent to public ways and so shall determine and designate numbers for these buildings.~~

The Board of Selectmen shall have the authority to determine and designate numbers for all buildings abutting upon or adjacent to public ways. The Board of Selectmen may, however, create and delegate said authority to an E911 Committee comprised of the Fire Chief, the Police Chief and the Building Commissioner or their designees.

§ 68.3 Authority to adopt rules and regulations.

An E911 Committee created by the Board of Selectmen shall adopt rules and regulations for the administration of this Chapter.

§ 68.42. Compliance required. [5-11-2002 ATM Art. 30]

No person shall refuse or neglect to affix to any building owned by him/her the street number designated by the Board of Selectmen or the E911 Committee, nor shall any person affix or suffer to remain on any building owned or occupied by him/her a street number other than the one designated by the Board of Selectmen or the E911 Committee Selectmen.

§ 68.53. Size and placement of numbers. [5-11-2002 ATM Art. 30]

The Board of Selectmen or the E911 committee shall determine the appropriate size and visibility requirements for the placement of house numbers. At a minimum, residential house numbers must be 3 inches. All numbers must be at least 2 inches in height, and must be placed that they are visible from the street.

§ 68.64. Violations and penalties [5-11-2002 ATM Art. 30]

Owners who are found to be in violation will receive written notice of non-compliance and be ordered to comply within 30 days. Penalties will be assessed if owners fail to comply within 90 days of written notice. Any person or entity who violates this chapter shall be subject to a fine of \$25 liable to the following fines for each day of the violation.
~~continues:-~~

~~For the first and each subsequent offense: \$25~~

Or act in relation thereto.

This article would amend Westford's general bylaws to require clear numbering of buildings. Clear numbering would improve emergency response.

Finance Committee recommendation not required.

ARTICLE 27: Trench Regulations

*Building and Fire
Department*

To see if the Town will vote to amend the Town Bylaws by adopting a new bylaw authorizing the Building Commissioner and the Board of Selectmen to enact regulations establishing a permitting program for the issuance of trench opening permits pursuant to Massachusetts General Laws Chapter 82A and 520 Code of Massachusetts Regulation 14:00, as follows:

Chapter 162: Trench Regulations

§ 162.1. Authorization; notification of hearings.

The Board of Selectmen and the Building Commissioner shall hereby be authorized to promulgate regulations relative to implementing a trench opening permitting program pursuant to Massachusetts General Laws Chapter 82A and 520 Code of Massachusetts Regulations 14.00. Prior to promulgation of the regulations, or to amendment thereof, the Board of Selectmen or Building Commissioner or Fire Chief shall hold a public hearing for which notice shall be provided at least one week prior to the hearing.

§ 162.2. Enforcement; violations and penalties.

Notwithstanding the provisions of Sections 1.1 through 1.3 of the Town Bylaws, violations of the regulations promulgated under authority of this bylaw may be enforced through any lawful means in law or in equity by the Board of Selectmen or the Building Commissioner or the Fire Chief, including but not limited to enforcement by non-criminal disposition in accordance with Massachusetts General Laws Chapter 40, Section 21D. Each day a violation exists shall constitute a separate violation. The regulations authorized by this section shall establish specific penalties for violation thereof in amounts not to exceed \$300.00 per violation;

Or act in relation thereto.

This article would adopt a new bylaw authorizing the Building Commissioner, Fire Chief and/or the Board of Selectmen to establish rules and regulations for trenches.

Finance Committee recommendation not required.

ARTICLE 28: Fire Alarm Bylaw

Fire Department

To see if the Town will vote to amend the Town Bylaws by adopting a new bylaw authorizing the Board of Selectmen and Fire Chief, after a public hearing, to promulgate regulations relative to fire protection and safety in the Town, to set fees for services related thereto, and to impose penalties for violations thereof in amounts not to exceed \$300.00 per violation, as follows:

Chapter 94: Fire Alarms

§ 94.1. Authorization; notification of hearings.

The Board of Selectmen and Fire Chief shall hereby be authorized to promulgate regulations relative to fire protection and safety in the Town, including, but not limited to installation and operation of fire alarms and other fire protective systems and carbon monoxide alarms and to set fees for services incidental to permitting and monitoring such systems and alarms, provided, however, that such regulations must be consistent with applicable statutes, including the provisions of Massachusetts General Laws Chapter 148, the State Building Code (780 CMR), and the Massachusetts Fire Prevention Regulations promulgated by the State Board of Fire Prevention Regulations (527 CMR). Prior to promulgation of the regulations, or to amendment thereof, the Board of Selectmen and Fire Chief shall hold a public hearing for which notice shall be provided at least one week prior to the hearing.

§ 94.2. Enforcement; violations and penalties.

Notwithstanding the provisions of Sections 1.1 through 1.3 of the Town Bylaws, violations of the regulations promulgated by the Board of Selectmen and Fire Chief promulgated under authority of this bylaw may be enforced through any lawful means in law or in equity by the Board of Selectmen or the Fire Chief, including but not limited to enforcement by non-criminal disposition in accordance with Massachusetts General Laws Chapter 40, Section 21D. Each day a violation exists shall constitute a separate violation. The regulations authorized by this section shall establish specific penalties for violation thereof in amounts not to exceed \$300.00 per violation;

Or act in relation thereto.

This article would adopt a new bylaw establishing rules and regulations governing fire alarm systems in commercial buildings and residential buildings with 6 or more living units. This would allow the town to assess a fine against the owner of a fire alarm system that has excessive false alarms due to a system malfunction.

Finance Committee recommendation not required.

ZONING BYLAW AMENDMENTS

ARTICLE 29: Amendment to Section 6.3: Growth Management Bylaw

Planning Board

To see if the Town will vote to amend Chapter 173, Section 6.3 of the Westford Zoning Bylaw to extend the Growth Management Bylaw for an additional year to allow for the completion of the Comprehensive Master Plan update, as follows:

At §173-6.3.2.2 ADD and DELETE the following: (additions are underlined / deletions are crossed through)

§6.3.2.2 The provisions of this Section 6.3 shall expire on May 11, ~~2009~~2010; however, by vote of Town Meeting before said date, the provisions of this Section 6.3 may be extended for an additional five years, in order to continue comprehensive municipal planning studies necessary to promote orderly growth. In the event such action is taken by the Town Meeting prior to May 11, ~~2009~~2010, these provisions shall not be construed to have lapsed on such date;

Or act in relation thereto.

This article proposes a one-year extension of the Growth Management Bylaw to allow Town Meeting to approve the Comprehensive Master Plan.

Finance Committee recommendation not required.

ARTICLE 30: Amendment to Section 3.2 Accessory Uses

Planning Board/ZBA

To see if the Town will vote to amend Chapter 173, Section 3.2 of the Westford Zoning Bylaw to define the number of garages allowed in residential areas, as follows;

At §173-3.2.1 6 Garage, ADD and DELETE the following: (additions are underlined / deletions are crossed through)

6. *Garage.* ~~Garage for not more than 3 motor vehicles.~~ - Attached to residential structures- no more than 4 bays to house motor vehicles, with a maximum of not more than 3 bays on any one face of the structure.

Whether a detached accessory building, or attached to a residential building, a garage with not more than four bays to house a maximum of four motor vehicles shall be permitted as an accessory use to a single or two-family dwelling, provided that:

- (a) No more than three bays may be on any one face of the building;
- (b) The maximum size of each bay shall be 14 feet by 26 feet, with a maximum area of 364 square feet for a single bay and a maximum total area of 1,092 square feet for three contiguous bays; and
- (c) The total area of a garage shall not exceed 1,456 square feet for the purposes of housing vehicles.

Barns used to house motor vehicles shall be considered a garage use, unless it is used primarily for an exempt agricultural use under G.L. c. 40A, §3.

Or act in relation thereto.

This article proposes amending the definitions of “garage” to allow up to four vehicle bays. The proposed change further defines "barns" due to concerns associated with the number of vehicles that could potentially be stored within such a structure.

Finance Committee recommendation not required.

ARTICLE 31: Amendment to Section 8.2 Floodplain Overlay District

Planning Board

To see if the Town will amend Chapter 173 of the Code of the Town of Westford as follows

At §173-8.2.2 District Boundaries, ADD and DELETE the following: (additions are underlined / deletions are crossed through)

8.2.2 District Boundaries. The boundaries of the FOD are shown on the Flood Insurance Rate Map (FIRM), dated June 15, 1983, revised November 14, 2005, and amended through November 13, 2008 by the Federal Emergency Management Agency, which represent the one-hundred year flood elevations designated at Zone A and Zones A1 through A30. The boundaries of the floodway are shown on the Flood Boundary and Floodway Map, ~~dated June 15, 1983,~~ and further defined by the floodway date tables contained in the Flood Insurance Study.

Or act in relation thereto.

This article would amend the date of the Flood Insurance Rate Map (FIRM) to include any and all amendments made through November 13, 2008 by the Federal Emergency Management Agency.

Finance Committee recommendation not required.

LAND USE & LAND ACQUISITIONS

ARTICLE 32: Comprehensive Master Plan

Planning Board

To see if the Town will vote to accept the Comprehensive Master Plan prepared and adopted by the Planning Board pursuant to Massachusetts General Laws Chapter 41, Section 81D;

Or act in relation thereto.

This article would approve the Comprehensive Master Plan.

Finance Committee recommendation not required.

ARTICLE 33: Allie Lane Land Gift

Board of Selectmen

To see if the Town will vote to authorize the Board of Selectmen to accept a gift of land from Granite Hill Estates, LLC, which will transfer the care, custody and control of a certain parcel of land, containing approximately 15 +/- acres commonly known as the "Allie Lane" parcel which is more accurately described as Parcel 4, 4-2; Second in a deed running from Herbert E. Fletcher et.al. to Granite Hill Estates, LLC, dated December 9, 1999 and recorded with the Middlesex North Registry of Deeds at Book 10576, Page 123 to the inhabitants of the Town of Westford, and said land is to be under the care, custody and control of the Board of Selectmen for general municipal purposes;

Or act in relation thereto.

This article would allow the town to accept a gift of 15 acres known as the Allie Lane parcel.
--

Finance Committee recommendation not required.

ARTICLE 34: Lease of Day Agricultural and Conservation Land

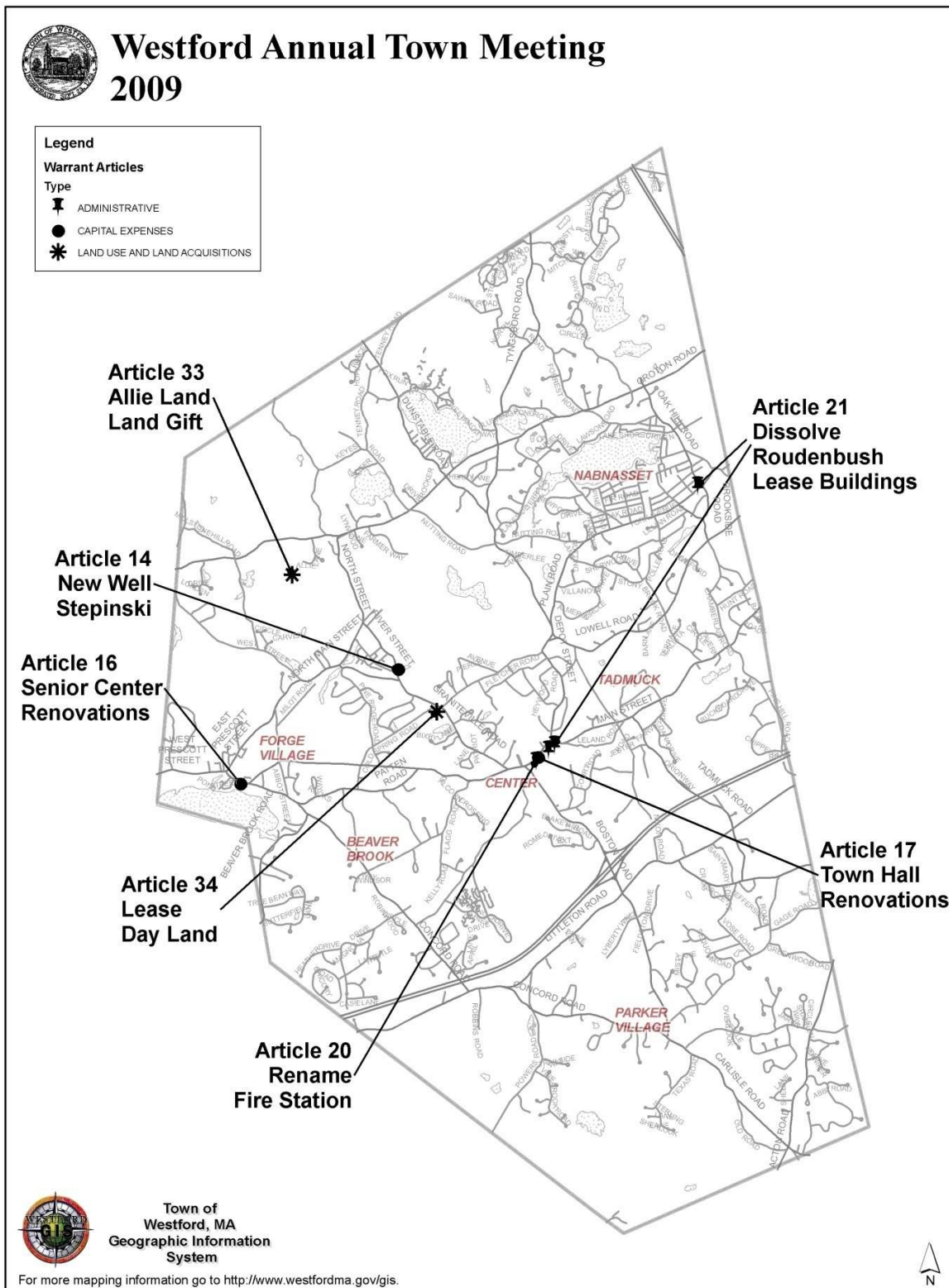
Board of Selectmen

To see if the Town will vote to authorize the Conservation Commission to lease for agricultural use for up to ten years, a portion of the land under its care and custody located on Graniteville Road known as the Day Agricultural and Conservation Land (Assessors' Map 26 Parcel 37) and to authorize the Selectmen to file special legislation with the General Court, pursuant to Article 97, authorizing the Conservation Commission to lease the land known as the Day Agricultural and Conservation Land (Assessors' Map 26 Parcel 37) for agricultural use for up to ten years;

Or act in relation thereto.

The Day Agricultural and Conservation Land, located on Graniteville Road, just south of the intersection with Cold Spring Road, is a 17-acre parcel that includes an approximately 6.5 acre tilled field area. This article would allow the Conservation Commission to issue a lease of this land for agricultural purposes.
--

Finance Committee recommendation not required.



<p style="text-align: center;">Town of Westford PAY CLASSIFICATION PLAN Effective July 1, 2009</p>
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Salary Ranges per Band

BAND	MIN	MID	MAX
10	\$107,511	\$114,901	\$122,290
9	\$75,154	\$91,333	\$107,511
8	\$68,946	\$83,789	\$98,631
7	\$63,254	\$76,871	\$90,487
6	\$58,029	\$70,522	\$83,015
5	\$53,240	\$64,701	\$76,162
4	\$47,534	\$57,768	\$68,002
3	\$42,442	\$51,579	\$60,715
2	\$37,893	\$46,051	\$54,209
1	\$33,834	\$41,118	\$48,402

BAND	POSITION TITLE
10	Police Chief
10	Fire Chief
9	Finance Director
8	Assistant Town Manager
8	Director of Technology
7	Director of Human Resources
7	Highway Superintendent
7	Library Director
7	Town Engineer
7	Water Superintendent
6	Building Commissioner
6	Community Center Director
6	Director of Environmental Services
6	Director of Health Care Services
6	Director of Park, Recreation & Cemetery
6	Principal Assessor
6	Town Accountant
6	Water Treatment Manager
5	Assistant Town Engineer
5	Director of Elder Services
5	Tax Collector
5	Town Clerk
4	Assistant Library Director

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BAND	POSITION TITLE
4	Business Manager, Water Department
4	Compliance Manager/Water Department
3	Animal Control Officer
3	Benefits Coordinator
3	Finance & Budget Analyst
3	Public Health Nurse
3	Senior Librarian
3	Social Worker
3	Systems/Automation Manager, Library
3	Veterans Services Officer
2	Payroll Administrator
2	Administrative Secretary to the Town Manager
1	Activities Coordinator
1	Administrative Assistant
1	Planner 1

HOURLY CLASS **	MIN	MAX
Library Page	\$8.12	\$8.90
COA Lead Van Driver	\$14.07	\$17.78
COA Van Driver	\$8.93	\$15.58
Senior Volunteer Worker	\$9.74	\$12.23
Student Intern I	\$9.74	\$11.10
Student Intern II	\$10.83	\$12.22
Student Intern III	\$11.90	\$13.33
Elder Outreach Coordinator	\$12.99	\$17.31
Receptionist/Senior Center	\$10.83	\$14.45
Evening Supervisor/Senior Center	\$10.83	\$14.45
Registrar/Senior Center	\$10.83	\$14.45
Auxiliary Firefighter	N/A	\$11.12

* Further hourly wages for temporary or seasonal employees will be compatible to, but not greater than, the wage rate provided non-contract employees.

Addition of Band 10 effective 6/1/06 (Voted TM 5/5/07). Minimum Wage increase effective 1/1/08. Salary Range adjustment of 2.5% effective 7/1/09 as submitted to Selectmen by Town Manager on 2/24/09.

Glossary

Appropriation: An authorization by Town Meeting to spend money.

Assessed valuation: The value set on real or personal property by the Board of Assessors as a basis for setting the tax rate.

Budget: A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given period and the proposed means of financing them.

Capital outlay exclusion: A vote by a municipality at an election to fund a capital project or make a capital acquisition. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Cherry sheet: A form from the Massachusetts Department of Revenue showing, for the following fiscal year, all the state and county charges and reimbursements to the Town for local aid and for providing specific town services. Called the Cherry Sheet because it was originally printed on cherry-colored paper.

Debt exclusion: A vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit, which allows the Town to increase its total property tax levy above the limit set by Proposition 2½. The amount of the annual debt service payment is added to the levy limit for the life of the debt only. (See **Proposition 2½**, below.)

Debt service: Payment of interest and principal to holders of the Town's bonds and notes. Debt service can be either excluded (see **Excluded debt**, below) or non-excluded (see **Non-excluded debt**, below).

Encumbrance: Obligations in the form of purchase orders or contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise funds: An accounting mechanism allowing a community to show the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. For example, Water and Ambulance are enterprise funds.

Excluded debt: Debt for a particular capital project for which the payments are excluded from the limits set by Proposition 2 ½. (See **Debt exclusion**, above.)

Expenditure: The spending of money by the Town for programs within its approved operating budget.

Foundation budget: The target set by the state for each school district establishing the spending level necessary to provide an adequate education, as defined by the state, for all students. The foundation budget comprises both local funding and state aid.

Fiscal year: A 12-month period, starting July 1, to which the annual budget applies. The moneys appropriated at the Annual Town Meeting in May are for the next fiscal year starting July 1.

Free cash: A dollar value, certified by the state usually in late summer, that represents unspent and unencumbered income and receivables from the previous fiscal year. Town Meeting can spend this money once free cash is certified.

Full-time equivalent (FTE) employee: A measurement equal to one staff person working a full-time work schedule for one year. Employment figures are expressed as full-time equivalent employment, a computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This statistic is calculated by dividing the "part-time hours paid" by the standard number of hours for full-time employees and then adding the resulting quotient to the number of full-time employees. For example, using a 40 hour work week standard, one employee working a 20 hour week and one employee working a 40 hour week would equal 1.5 FTEs.

General fund: The major Town fund created with Town receipts and tax revenues from which most Town expenses are met.

GIS: Geographical Information System.

Indirect costs: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. An example of an indirect cost of providing Town services would be health insurance costs for employees.

Local receipts: Collections made by the various Town departments that are not voted by the Town to offset the appropriations of a specific Town department.

Minimum recommended reserves: An amount equal to 5% of the sum of the operating budget (not including enterprise funds), estimated state charges, the allowance for abatements, and certain other amounts to be raised.

New growth: Under Proposition 2½, the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year.

Non-excluded debt: Debt for which the payments are not excluded from the limits set by Proposition 2½.

Operating budget: The plan of proposed spending for the upcoming fiscal year. It is the Town's "best guess" on what it will cost to operate the Town.

Overlay account: An amount raised by the Assessors in taxes to be used for potential abatement of property taxes.

Overlay surplus: Any balance in the overlay account of a given fiscal year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Override: A vote by a municipality in an election to permanently increase the levy limit (see **Proposition 2½**, below).

Proposition 2½: An initiative law approved by Massachusetts voters in 1980. Proposition 2½ sets a limit on the amount of real and personal property taxes a community may levy, as well as a limit on the annual increase in the tax levy.

The levy limit is a restriction on the amount of property tax a community may levy. Under Proposition 2½, a community may not increase taxes more than 2½ percent over the previous year's levy (plus the value of any new growth that has occurred in the Town) and may not levy more than 2½ percent of the total full and fair cash value of all taxable real and personal property in the community (the levy ceiling).

Proposition 2½ allows cities and towns to vote in an election to exclude certain costs as well as to increase its annual levy limit. See **Debt exclusion** and **Override**, above.

Reserve fund: An amount set aside annually within the Town's budget to provide a funding source for "extraordinary and unforeseen" expenditures. The Finance Committee authorizes transfers from this fund.

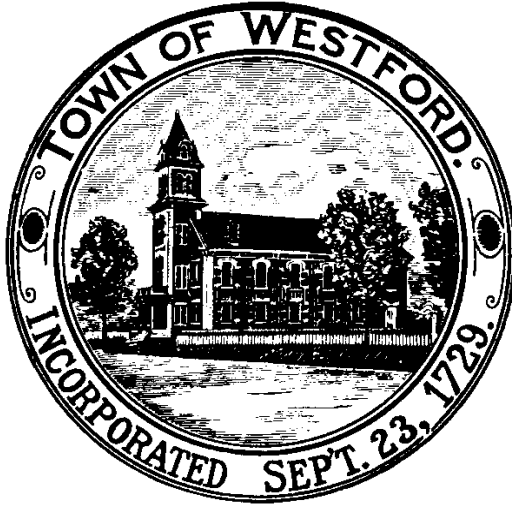
Revolving fund: Moneys, usually derived from fees, that may be used by a Town department for special use without Town Meeting appropriation.

Stabilization fund: Essentially a "rainy day" fund. It is a special reserve account created primarily to provide for capital improvements and unforeseen circumstances. It requires a two-thirds vote of Town Meeting to take money from this fund and appropriate it for expenditure.

Warrant: A list of items to be acted on by Town Meeting.

NOTES

NOTES



COME TO
TOWN MEETING
AND MAKE YOUR VOICE HEARD

SATURDAY, MAY 9, 2009
10:00 AM
ABBOT ELEMENTARY SCHOOL

Town of Westford
55 Main Street
Westford, MA 01886

Presorted Standard
U.S. POSTAGE
PAID

Westford, MA 01886
Permit No. 12

Postal Customer – Residential
Westford, MA 01886